



TAMIL NADU GOVERNMENT GAZETTE

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Thai 15, Manmadha, Thiruvalluvar Aandu-2047

Part III—Section 1(a)

**General Statutory Rules, Notifications, Orders, Regulations, etc.,
issued by Secretariat Departments.**

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENT TO THE TAMIL NADU VALUE ADDED TAX RULES, 2007

[G.O. Ms. No. 18, Commercial Taxes and Registration (B1), 29th January 2016, Thai 15, Manmadha,
Thiruvalluvar Aandu-2047.]

No. SRO A-3(b-1)/2016.

In exercise of the powers conferred by sub-section (1) of section 80 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendments to the Tamil Nadu Value Added Tax Rules, 2007:-

2. The amendments hereby made shall come into force on the 29th day of January 2016.

AMENDMENTS.

In the said Rules,-

1. in rule 4,-

(a) in sub-rule (1), for the expression "within thirty days from the date of commencement of the Act", the expression "within thirty days from the date of commencement of the Business" shall be substituted;

(b) for sub-rules (9), (9-A) and (10), the following sub-rules shall be substituted, namely:-

"(9) Every application for registration shall be in electronic Form A and shall be duly filled and submitted through the website of the Commercial Taxes Department with recent passport size photograph of the applicant along with proof of electronic payment of registration fee as specified in sub-section (1) of section 39 within the period prescribed in this rule:

Provided that the registering authority may entertain the said application for a further period of thirty days, if it is satisfied that the applicant has sufficient cause for not submitting the application within the prescribed period.

(9-A) (a) Every dealer who applies for registration under the Act shall furnish the Permanent Account Number (PAN) in the name of the proprietor or business firm or company as the case may be, assigned under the Income Tax Act, 1961 (Central Act 43 of 1961) to the registering authority, at the time of electronic submission of the application along with the proof of the same.

(b) Every dealer who is liable to be registered under the Act and having an Importer Exporter Code (hereinafter called 'the IEC') assigned under the Foreign Trade (Development and Regulation) Act, 1992 (Central Act 22 of 1992) shall furnish the IEC at the time of electronic submission of application for registration along with the proof of the same:

Provided that the dealers already registered under the Act and having the IEC shall furnish the IEC to the registering authority concerned, along with the proof of the same, within two months on and from the 29th January 2016:

Provided further that every dealer registered under the Act, who is assigned with the IEC, subsequent to the registration under the Act shall furnish the IEC to the registering authority concerned, along with the proof of the same, within fifteen days from the date of assignment of the IEC.

(9-B) Every dealer who applies for registration under the Act shall furnish the following documents to the registering authority at the time of electronic submission of application for registration:-

(a) Copy of any two of the following documents as proof of identity of the applicant:-

- (i) Voter Identity Card;
- (ii) Driving licence (Period of validity should not have expired);
- (iii) Corporate Identity Number Card (CIN);
- (iv) Passport (Period of validity should not have expired);
- (v) Bank account passbook with photograph;
- (vi) Unique Identification Card (Aadhaar Card).

(b) Copy of any two of the following documents as proof of residence of the applicant:-

- (i) Voter Identity Card;
- (ii) Passport (Period of validity should not have expired);
- (iii) Proof of gas connection with the latest receipt;
- (iv) Parent's passport in case of minors;
- (v) Applicant's personal savings Bank passbook from a Scheduled Bank.

(c) All the following documents as proof of the place of business:-

- (i) (a) Registered title deed of the place of business, in case of own premises; or
(b) Lease deed or Rental agreement of the place of business, duly executed in the case of leased or rented premises;
- (ii) Licence or Certificate issued by the local authority concerned under the relevant Acts for carrying out the business;
- (iii) Electricity Consumption Reading card with latest payment receipt (whether own or rental premises).

(10) Every partnership business shall furnish the details relating to addition of a partner into or retirement of partner from the partnership business without the firm being dissolved, to the registering authority in electronic Form B along with the proof of change in the constitution of the partnership.”;

2. in rule 5,-

(a) in sub-rule (1),-

(i) for clause (a), the following clause shall be substituted, namely:-

“(a) The registering authority shall acknowledge the receipt of an application for registration in electronic Form A along with prescribed documents. The said authority shall on satisfying that the application in electronic Form A and the documents accompanied as prescribed in rule 4 are in order, assign Taxpayer Identification Number and issue Certificate of Registration in electronic Form D, with his digital signature, within two working days from the date of receipt of the application.”;

(ii) for clause (c), the following clause shall be substituted, namely:-

“(c) If the certificate of registration is not issued by the registering authority within two working days from the date of receipt of the application or if no notice is issued by the said authority within such period, the applicant shall be deemed to have been duly registered and in such cases the registering authority shall assign a Taxpayer Identification Number within two days on expiry of the said period.”;

(b) in sub-rule (4), in clause (b), for the expression “in Form E prescribed under this rule”, the expression “in electronic Form B along with the connected documents” shall be substituted;

(c) after sub-rule (7), the following sub-rule shall be added, namely:-

“(8) Any application to amend the Certificate of Registration for the reasons specified in sub-rules (3), (4) and (5) shall be in electronic Form B along with connected documents submitted electronically.”;

3. in rule 6, after sub-rule (1), the following provisos shall be added, namely:-

“Provided that the dealer maintaining accounts in electronic form shall furnish the details to the registering authority in Form G-1:

Provided further that Form G-1 shall be furnished,-

(i) within thirty days on and from the 29th January 2016; or

(ii) within thirty days from the date of commencement of the business; or

(iii) within thirty days from the date of installation of the software application used to maintain accounts in electronic form, as the case may be:

Provided also that the modification, deletion or addition of features of the Accounting or Enterprise Resource Planning software application, if any, shall be informed to the registering authority within thirty days from the date of such modification, deletion or addition.”;

4. in rule 7,-

(a) for sub-rules (1) and (2), the following sub-rules shall be substituted, namely:-

“(1)(a) Every registered dealer liable to pay tax under the Act other than the dealers who opted to pay tax under sub-section (4) of section 3, section 6, section 6-A or section 8 of the Act, including an agent of a non-resident dealer and casual trader, shall file a return for each month in electronic Form I, on or before 20th of the succeeding month, to the assessing authority in whose jurisdiction his principal place of business or head of office is situated. Such return shall be accompanied by proof of electronic payment of tax.

(b) The option exercised under sub-section (4) of section 3 of the Act shall be final for the financial year and such option shall be exercised in electronic Form K-1 within thirty days from the date of commencement of the business in case of new business and for others within thirty days from the commencement of each financial year.

(c) Every registered dealer who opts to pay tax under sub-section (4) of section 3, section 6, section 6-A or section 8 of the Act shall file a return for each month in electronic Form K on or before 20th of the succeeding month to the assessing authority along with proof of electronic payment of tax.

(2) Every principal or head office shall include the turnover relating to the goods consigned to the agent or the branch and file a return in electronic Form I for each month on or before 20th of the succeeding month with the particulars of name and full address of the agent or the branch, value of the goods sold or purchased, tax collected on sale and tax paid on purchase by the agent along with proof of electronic payment of tax.”;

(b) sub-rule (5) shall be omitted;

(c) for sub-rule (7), the following sub-rule shall be substituted, namely:-

“(7) Every registered dealer who deals exclusively in goods specified in the Fourth Schedule to the Act or exempted from the levy of tax by a notification under section 30 shall file return for each year in electronic Form I-1 on or before the 20th day of May of the succeeding year showing the actual total turnover for the year.”;

(d) after sub-rule (9), the following sub-rule shall be inserted, namely:-

"(10) Notwithstanding anything contained in sub-rule (9), if a dealer having filed a return has failed to claim input tax credit in respect of any transaction of taxable purchases in any month, other than as a result of an inspection or audit or receipt of any other information or evidence by the assessing authority, he can claim the same by filing revised returns before the end of the financial year in which the purchases were made or before ninety days from the date of purchase, whichever is later.";

5. in rule 8, in sub-rule (6), for the expression "sections 22, 24, 27, 28 or 29 of the Act", the expression "sections 22, 24, 25, 27, 28 or 29 of the Act" shall be substituted;

6. in rule 9,-

(a) for sub-rule (1), the following sub-rule shall be substituted, namely:-

"(1)(a) Any person liable to make deduction and payment of tax under section 13 shall apply to the registering authority having jurisdiction over the person for a Tax Deductor Identification Number (TDIN) in electronic Form XX and shall obtain the same before making such deduction:

Provided that the application in electronic Form XX shall be filed by persons who are deducting and paying tax under section 13 of the Act, within thirty days on and from the 29th January 2016.

(b) Any person who makes a deduction under section 13, shall deposit the sum so deducted electronically to the assessing authority having jurisdiction along with a statement in electronic Form R on or before the 20th day of every succeeding month along with proof of electronic payment.";

(b) in sub-rule (2), for the expression "Form S", the expression "electronic Form S and it shall be generated by the assessing authority after satisfying that the dealer has paid the tax or the dealer has no liability to pay tax" shall be substituted;

(c) in sub-rule (3), for the expression "Form T", the expression "electronic Form T and it shall be based on the statement filed in electronic Form R" shall be substituted;

7. in rule 10,-

(a) after sub-rule (2), the following sub-rules shall be inserted, namely:-

"(2-A) Every registered dealer who claims input tax credit to the extent of the tax paid on purchases of taxable goods specified in the First Schedule to the Act from the other registered dealers inside the State, shall establish, whenever it is deemed necessary by the assessing authority, that the tax due on such purchase of goods has actually been remitted into the Government account.

(2-B) For the removal of doubts, it is hereby declared that, in no case, the amount of set-off or refund on any purchase of goods shall exceed the amount of tax in respect of the same goods, actually paid, if any, under the Act or any other Act referred to in section 88 of the Act, into the Government treasury except to the extent where purchase tax is payable by the claimant dealer on the purchase of the said goods effected by him.";

(b) in sub-rule (7), for clauses (a) and (b), the following clauses shall be substituted, namely:-

"(a) The principal is entitled for the input tax credit corresponding to the goods which are transferred to the agent and sold by the agent on behalf of him and such input tax credit is adjustable to any liability of the principal.

(b) The principal is entitled for the input tax credit for those purchases effected by the agent on behalf of him with principal's Taxpayer Identification Number and on such purchases, the agent cannot claim input tax credit.";

(c) in sub-rule (9), clause (a) shall be omitted;

8. in rule 11,-

(a) in sub-rule (1), for the expression "Form P", the expression "Form P-1" shall be substituted;

(b) in sub-rule (2), for the expression "Form W" occurring in two places, the expression "electronic Form W" shall be substituted;

9. In rule 12-A, for sub-rule (1), the following sub-rule shall be substituted, namely:-

"(1) Every application under section 48-A by a registered dealer, seeking clarification on any point concerning the rate of tax, shall be made to the Authority in electronic Form VV and shall be accompanied by proof of electronic payment of a fee of rupees one thousand.";

10. in rule 14,-

(a) for sub-rule (1), the following sub-rule shall be substituted, namely:-

"(1) (a) Every appeal preferred under sections 51 and 52 shall be filed either manually or electronically in Form X and shall be verified in the manner specified therein.

(b) If the appeal is filed manually, it shall be in duplicate and shall be accompanied by two copies of the original order appealed against, one of which shall be a certified copy.

(c) If the appeal is filed electronically, a copy of the electronically filed appeal, accompanied by a copy of the original order appealed against shall be filed before the Appellate authority:

Provided that the appellate authority may entertain the appeal, if it is satisfied that the appellant has sufficient cause for not furnishing the copies of the original order appealed against.";

(b) in sub-rule (2), for the expression "proof of payment of fee", the expression "proof of electronic payment of fee" shall be substituted;

(c) for sub-rule (7), the following sub-rule shall be substituted, namely:-

"(7)(a) Every application for revision under section 54 or section 57 shall be filed either manually or electronically in Form Y and shall be verified in the manner specified therein.

(b) If the application is filed manually, it shall be in duplicate and shall be accompanied by two copies of the original order against which it is filed, one of which shall be a certified copy.

(c) If the application is filed electronically, a copy of the electronically filed application for revision, accompanied by a copy of the original order shall be filed before the revising authority:

Provided that the revising authority may entertain the application, if it is satisfied that the applicant has sufficient cause for not furnishing the copies of the said original order.";

(d) for sub-rules (10), (11) and (12), the following sub-rules shall be substituted, namely:-

"(10)(a) Every appeal under sub-section (1) of section 55 to the Appellate Tribunal and memorandum of cross-objection under sub-section (2) of section 58 to the Appellate Tribunal shall be filed either manually or electronically in Form Z and Form AA, respectively, and shall be verified in the manner specified therein. The officer empowered under sub-section (1) of section 58 shall be the Joint Commissioner concerned in respect of an order passed by the Appellate Deputy Commissioner under sub-section (3) of section 51 or by the Appellate Joint Commissioner under sub-section (3) of section 52.

(b) (i) If the appeal and memorandum of cross-objection are filed manually, it shall be in quadruplicate and shall be accompanied by four copies of the order appealed against, one which shall be a certified copy and also four copies of the order of the assessing authority.

(ii) If the appeal and memorandum of cross-objection are filed electronically, a hard copy of the electronically filed appeal shall be submitted in duplicate and shall be accompanied by two copies of the order appealed against, one of which shall be a certified copy and also two copies of the order of the assessing authority.

(c) Every such appeal other than an appeal preferred by the officer empowered under sub-section (1) of section 58 shall also be accompanied by proof for electronic payment of the fee calculated at the rate of two percent of the disputed tax and penalty subject to a minimum of rupees five hundred and a maximum of rupees two thousand.

(11) (a) Every application for review under clause (b) of sub-section (7) of section 58 to the Appellate Tribunal shall be filed either manually or electronically in Form BB and shall be verified in the manner specified therein. Where the application is preferred by the departmental authority, it shall be signed and verified in the manner aforesaid by the Joint Commissioner concerned.

(b) (i) If the application for review is filed manually, it shall be in quadruplicate and shall be accompanied by four copies of the order of the Appellate Tribunal, one of which shall be a certified copy.

(ii) If the application for review is filed electronically, a hard copy of the electronically filed application shall be submitted in duplicate and shall be accompanied by two copies of the order of the Appellate Tribunal, one of which shall be a certified copy.

(c) Every such application for review preferred by any other party other than a departmental authority, be accompanied by proof of electronic payment of the fee calculated at the rate of two percent of the disputed tax and penalty, subject to a minimum of rupees five hundred and a maximum of rupees two thousand.

(12) Every enhancement petition or petition for restoration under sub-section (5) of section 58 shall be filed either manually or electronically in Form CC and shall be filed by the assessing authority or his authorized representative.-

(i) If it is filed manually, it shall be in quadruplicate and shall also be accompanied by four copies of the order against which it is filed, one of which shall be a certified copy.

(ii) If it is filed electronically, a hard copy of the electronically filed petition for restoration shall be filed in duplicate and shall be accompanied by two copies of the order against which it is filed, one of which shall be a certified copy.”;

11. in rule 15,-

(a) in sub-rule (3),-

(i) for clause (a), the following clause shall be substituted, namely:-

“(a) A bill of sale or a delivery note in Form JJ generated from the website of the Commercial Taxes Department along with transporter’s way bill in Form MM generated from the website of the said Department and a goods vehicle record or trip sheet or log book:

Provided that the owner or person in charge of the goods vehicle may, instead of physically carrying the copy of the electronic way bill in Form MM, transport the goods with the proof by way of unique number generated by entering the details in the website of the said Department.”;

(ii) clause (c) shall be omitted.;

(b) for sub-rule (14), the following sub-rule shall be substituted, namely:-

“(14) When the goods are moved for export or are cleared after import, the clearing and forwarding agent or any other person in charge of the goods vehicle or boat, who, on behalf of such agent transports the goods, shall carry with him the following documents in respect of the goods carried in the goods vehicle or boat, namely:-

(a) If the export is made from the State,-

(i) Export sale invoice;

(ii) A trip sheet or log book, as the case may be; and

(iii) A declaration in electronic Form KK generated by the clearing and forwarding agent.

(b) If the export is made by a person from outside the State of Tamil Nadu,-

(i) Export invoice evidencing the movement of goods for export;

(ii) A trip sheet or log book, as the case may be; and

(iii) A declaration in electronic Form KK generated by the clearing and forwarding agent.

(c) In the case of movement of goods after clearance by Customs on import,-

(i) Copy of the bill of entry;

(ii) A declaration in electronic Form KK generated by the clearing and forwarding agent or/and application for issue of transit pass in electronic Form LL; and

(iii) a trip sheet or log book, as the case may be.”;

(c) for sub-rule (15), the following sub-rule shall be substituted, namely:-

“(15) The printout of the electronic Form KK generated and submitted through the website of the Commercial Taxes Department shall be used by the clearing and forwarding agent for the purpose of movement of goods for export or for movement of imported goods after clearance by customs from seaport or airport.”;

(d) for sub-rule (17), the following sub-rule shall be substituted, namely:-

“(17)(a) The owner or other person in charge of a goods vehicle carrying the goods specified in the Sixth Schedule to the Act or the seller or consignor or transferor or clearing and forwarding agent of the goods specified in the said Schedule, as the case may be, shall make an application for generation of electronic transit pass, in Form LL, to the officer in charge of the first check post or barrier through the website of the Commercial Taxes Department.

(b) The officer in charge of the check post or barrier referred to in sub-section (1) of section 70, shall after examining the application and after making such enquiry as he deems necessary, generate and issue the transit pass in Form LL. The officer in charge of the check post or barrier specified in clause (a) above, shall retain one copy with himself or itself, as the case may be, and give two hard copies of the electronically generated transit pass in Form LL to the owner or other person in charge of the goods vehicle or the seller or consignor or transferor or the clearing and forwarding agent of goods.

(c) Notwithstanding anything contained in clauses (a) and (b) above, the seller or consignor or transferor or the clearing and forwarding agent of the goods shall generate transit pass in Form LL electronically. The seller or consignor or transferor or the clearing and forwarding agent of the goods shall retain one copy of the transit pass and give two copies to the owner or other person in charge of goods vehicle.

(d) The officer in charge of the check post or barrier or the seller or consignor or transferor or the clearing and forwarding agent of the goods generating electronic transit pass, as the case may be, shall specify the time within which the goods vehicle has to cross the last check post or barrier. The maximum time to be so fixed shall be twenty four hours up to a distance of three hundred kilometres from first check post or barrier or the place of consignment in the State to the last check post or barrier; forty eight hours for a distance exceeding three hundred kilometres but not exceeding six hundred kilometres from the first check post or barrier or the place of consignment in the State to last check post or barrier; and seventy two hours for a distance exceeding six hundred kilometres from first check post or barrier or the place of consignment in the State to last check post or barrier.

(e) The owner or other person in charge of the goods vehicle or the seller or consignor or transferor or the clearing and forwarding agent of goods, as the case may be, shall deliver or cause to be delivered one copy of the electronic transit pass to the officer in charge of the last check post or barrier and allow him to inspect the documents and goods in order to ensure that the goods being taken out of the State are the same for which the electronic transit pass has been generated. The officer in charge of the last check post or barrier shall acknowledge the receipt of the transit pass on the other copy of the electronic transit pass available with the owner or the other person in charge of the goods vehicle or the seller or the consignor or the transferor or the clearing and forwarding agent of the goods, as the case may be.

(f) The officer in charge of the last check post or barrier shall have powers to unload and search the contents of the goods vehicle to ensure that the goods moved out of the State are the same for which the electronic transit pass is generated by the seller or the consignor or the transferor or the clearing and forwarding agent of the goods as the case may be.

(g) The officer in charge of the last check post or barrier shall intimate the delivery of electronic transit pass to the officer in charge of the first check post or barrier who issued the electronic transit pass or to the assessing authority having jurisdiction over the place from where the goods are sold or consigned or transferred or the clearing and forwarding agent is located, indicating the variation, if any, noticed between the quantity or description of goods mentioned in the electronic transit pass generated by the seller or the consignor or the transferor or the clearing and forwarding agent, as the case may be, and the goods actually carried by the goods vehicle.

(h) (i) If for any reason, the goods vehicle after its entry into the State is not able to move out of the State within the time specified in the transit pass, for the reasons beyond the control of the owner or other person in charge of the goods vehicle, such person shall, seek extension of time from -

(a) the officer who issued the transit pass; or

(b) any officer empowered to issue that transit pass; or

(c) the assessing authority of the area where the vehicle is stationed at the time of seeking extension of time;

(ii) The officer specified in sub-clause (i) may after examining the reasons for delay and after making such enquiry as he deems fit, extend the time limit specified in the transit pass.”;

(e) in sub-rule (18), for clause (a), the following clause shall be substituted, namely:-

“(a) For the purpose of sections 67-A, 68 and 69, the owner or other person in charge of a goods vehicle or boat shall carry-

(i) A goods vehicle record, a trip sheet or a log book;

(ii) A bill of sale or a delivery note in electronic Form JJ, a transporter's declaration in electronic Form MM and the declaration in electronic Form KK, in the case of movement of goods by clearing and forwarding agents;

(iii) A certificate from the Village Administrative Officer when the goods under transport are claimed to be agricultural produce other than sugarcane grown in his own land or on a land in which he has interest or a letter signed by the agriculturist and by the registered dealer to whom the agricultural produce is transported along with the delivery note in electronic Form JJ of the registered dealer;

- (iv) A delivery note in electronic Form JJ and a transporter's declaration in electronic Form MM, in the case of movement of goods from one place of business to another of a dealer either for sale or any other purpose.
- (v) The movement of such goods, as may be notified by the Government from time to time as evasion prone, into the State, shall be accompanied, along with the sale bill, by an advance inward delivery note in Form JJ, electronically generated by the buyer or receiver of such goods and sent to the transporter or person in charge of the vehicle carrying such goods. A copy of such electronically generated delivery note in Form JJ shall be furnished at the entry check post or barrier or to the officer on inspection.”;

(f) in sub-rule (19), clause (a) shall be omitted;

(g) after sub-rule (21), the following sub-rule shall be added, namely:-

“(22) The Deputy Commercial Tax Officer, Commercial Tax officer, Assistant Commissioner and Deputy Commissioner may exercise the powers specified in section 72 of the Act subject to the control and direction of the Joint Commissioner of Commercial Taxes and the Commissioner of Commercial Taxes.”;

12. in rule 16-A, in sub-rule (1), for the expression “audit report in Form WW within nine months from the end of the financial year in duplicate”, the expression “audit report in electronic Form WW within nine months from the end of the financial year” shall be substituted;

13. in rule 17, in sub-rule (2), in clause (e), in sub-clause (i), for the expression “Form UU”, the expression “electronic Form UU” shall be substituted;

14. in rule 19, in sub-rule (1), after clause (d), the following clause shall be inserted, namely:-

“(e) By electronic mode, through the registered electronic user account of the dealer in the website of the Commercial Taxes Department or through the registered electronic mail address of the dealer.”;

15. for rule 23, the following rule shall be substituted, namely:-

“23. **Mode of Payment.**- The taxes, fees or any other amounts due under this Act shall be paid by means of electronic payment into the State Bank of India or any other banks authorised by the Government from time to time in this behalf, through the website of the Commercial Taxes Department using either on-line net banking facility or on-line linked off-line payment facility of such banks.”;

16. for rule 25, the following rule shall be substituted, namely:-

“25. **Forms and their manner of filing.**- (1) Where a form has been prescribed by these rules for submission of applications, returns with annexure, appeals, review and revision petitions, along with enclosures, declarations, statements, reply to notice and such other documents, they shall be submitted only in the appropriate electronic forms, generated through the website of the Commercial Taxes Department for such purpose, unless otherwise specified.

(2) The electronic submission of every form or documents shall be through the website of the Commercial Taxes Department with Digital Signature Certificate of the dealer or the person authorized in this behalf.

(3) If the dealer or the person authorised in this behalf does not possess the Digital Signature Certificate, then the submission shall be in the appropriate electronic form subject to the condition that the hard copy of same shall be submitted within the due date prescribed to the appropriate authority under the Act, duly affixing the signature of the dealer or the person authorized in this behalf:

Provided that failure to submit the signed hard copy of such electronic form or document, along with such enclosures, within the period prescribed shall invalidate such electronic submission:

Provided further that all persons registered under the Companies Act, 1956 (Central Act 1 of 1956) or the Companies Act, 2013 (Central Act 18 of 2013), as the case may be, shall submit the application and connected documents in electronic form with digital signature certificate only.

(4) The Forms prescribed in the Rules may be used with such variation in matters of details, as may be directed by the Commissioner of Commercial Taxes from time to time.”;

17. Form C, Form E, Form J, Form L and Form L1 shall be omitted;

18. for Form A, Form B, Form I, Form I-1, Form JJ, Form K, Form KK, Form LL, Form M, Form MM, Form N, Form P, Form R, Form T, Form UU, Form W, Form WW, Form X, Form Y, and Form Z, the following Forms shall, respectively, be substituted, namely:-

If you have any query regarding any of the questions consult the nearest Assessment Circle.

(1) Legal Name of Business / Dealer / Proprietor									
(2) Constitution Details									
<input type="checkbox"/> Proprietor			<input type="checkbox"/> Partnership Firm			<input type="checkbox"/> Private Limited Company			
<input type="checkbox"/> Public Limited Company			<input type="checkbox"/> Hindu Undivided Family			<input type="checkbox"/> Society			
<input type="checkbox"/> Government Undertakings			<input type="checkbox"/> Government Departments			<input type="checkbox"/> Trust			
<input type="checkbox"/> Joint Ventures			<input type="checkbox"/> Association of Persons			<input type="checkbox"/> Local Bodies			
<input type="checkbox"/> Agent/Brokers/Others									
(3) Business Transaction Details									
(a) Income Tax Permanent Account Number			(b) Company Registrar's Corporate Identification Number		(c) Industry Registration No. / Small Scale Industries Number				
<div></div>			<div></div>		<div></div>				
(d) Custom Registration Business Identification Number			(e) Registration under Trade Mark Act		(f) Local Body License Number, if any				
<div></div>			<div></div>		<div></div>				
(g) Central Excise Registration Number			(h) Partnership Firm Registration Number		(i) Director General of Foreign Trade - Import / Export Code				
<div></div>			<div></div>		<div></div>				
(j) Service Tax Registration Number			(k) Society Registration Number		(l) Special Economic Zone Unit Registration Number				
<div></div>			<div></div>		<div></div>				
(m) Liquor License Number									
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Section C – Details of Proprietor, Partners, Directors, Hindu Undivided Family Karta and Members, Members of Society, Trustee

(1) Name of Person (As per Permanent Account Number)	First Name	Middle Name	Surname							
(2) Father's Name	First Name	Middle Name	Surname							
(3) Date of Birth										
(4) Other Registration Details of Person	Voter ID		Adhaar Card Number							
Passport Number	Ration Card Number		Permanent Account Number							
(5) Bank Account Details	Bank Name		Account Type							
			<input type="checkbox"/> Saving <input type="checkbox"/> Current Account							
			<input type="checkbox"/> Joint Account <input type="checkbox"/> Cash Credit							
	Bank Branch Name		<input type="checkbox"/> Others							
Account Number										
(6) Status	<input type="checkbox"/> Proprietor <input type="checkbox"/> Partner <input type="checkbox"/> Director <input type="checkbox"/> Manager <input type="checkbox"/> Managing Director <input type="checkbox"/> Karta of HUF <input type="checkbox"/> Member of HUF <input type="checkbox"/> Trustee <input type="checkbox"/> Member <input type="checkbox"/> Others <input type="checkbox"/> Head of Departments (Govt. Department) <input type="checkbox"/> Head of Office (Local Bodies) <input type="checkbox"/> Guardian (In case of Minor)									
(7) Extent of share in business in case of Partnership (in percentage)										
(8) Present Residential Address										
(a) Door/Plot No. Old	(b) Door/Plot No. New	(c) Building Name								
(d) Flat/Apartment Number	(e) Street / Road		(f) Village / Town / City							
(g) District	(h) State	(i) PIN	(j) Property Tax Number							
(k) Electricity Board Connection Number	(l) Census Code Number									
(m) Ownership Details <input type="checkbox"/> Owned <input type="checkbox"/> Rented										
(9) Permanent Residential Address										
(a) Door/Plot No. Old	(b) Door/Plot No. New	(c) Building Name								
(d) Flat/Apartment Number	(e) Street / Road		(f) Village / Town / City							
(g) District	(h) State	(i) PIN	(j) Property Tax Number							
(k) Electricity Board Connection Number	(l) Census Code Number									
(m) Ownership Details <input type="checkbox"/> Owned <input type="checkbox"/> Rented										
(10) Communication Details	(a) Landline Number (b) Mobile Number (c) Email Address (d) Website, if any (e) FAX Number									
(11) Details of Immovable Property of Person										
Sl. No.	Description	Location	Survey No.	Area	Registration No.	Registration Year	Jurisdiction	Market Value (Rs.)	Share in %	Assessment No.

Section D – Details of Minor (To be furnished in case of Guardian)

(1) Name of Minor (As per Permanent Account Number)	First Name	Middle Name	Surname
	Permanent Account Number		
(2) Date of Birth			
(3) Father's Name	First Name	Middle Name	Surname
(4) Relationship with Guardian			

Section E – Immovable Property Details of Dealer

Sl. No.	Description	Location	Survey No.	Area	Registration No.	Registration Year	Jurisdiction	Market Value (Rs.)	Share in %	Assessment No.

Section F – Type of Registration Applied For

<input type="checkbox"/> Casual Dealer	<input type="checkbox"/> Non-Resident Dealer	<input type="checkbox"/> Other than Casual and Non-Resident Dealer (Regular)
--	--	--

Section G – Trading Name, Address and Communication Details under VAT

(1) Trade Name of Dealer			
(2) Principal Place of Business Address of Dealer applying for Registration (For Casual and Non-Resident dealers please specify temporary local place of business)			
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name	
(d) Shop / Office Number	(e) Street / Road	(f) Village / Town / City	
(g) District	(h) PIN	(i) Property Tax Number	(j) Electricity Board Connection No.
(k) Census Code Number	(l) Ownership Details		<input type="checkbox"/> Owned <input type="checkbox"/> Rented
(3) Communication Details	(a) Landline Number	(b) Mobile Number	(c) Email Address
	(d) Website, if any	(e) FAX Number	

Section H – Business Commencement, Turnover and Books of Accounts Details

(1) Date of Commencement of Business	(a) in case of other than Casual and Non-Resident Dealer (Regular)
(b) For Casual and Non-Resident Dealer From	To
(2) Date from which liability to tax starts	
(3) Turnover on the date of application	(4) Estimated Turnover for the year
(5) Language of books of account kept	
(6) Accounting year followed	
(7) Do you maintain computerized accounting?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Section I – Nature of Business and Commodities Details

(1) Nature of Business (Tick activities in which you are falling in. You can select multiple nature of business, if you are falling in)					
<input type="checkbox"/> (1) Manufacturer	<input type="checkbox"/> (2) Whole Seller	<input type="checkbox"/> (3) Retailer			
<input type="checkbox"/> (4) Exporter	<input type="checkbox"/> (5) Importer	<input type="checkbox"/> (6) Works Contract			
<input type="checkbox"/> (7) Hire Purchaser	<input type="checkbox"/> (8) Leasing	<input type="checkbox"/> (9) Star Hotel			
<input type="checkbox"/> (10) Food and Drinks	<input type="checkbox"/> (11) Hospitals	<input type="checkbox"/> (12) Banks			
<input type="checkbox"/> (13) Mining	<input type="checkbox"/> (14) Telecommunication	<input type="checkbox"/> (15) Power Generation			
<input type="checkbox"/> (16) Agent / Broker	<input type="checkbox"/> (17) Service Provider				

(2) Commodities Details					
Purpose of Commodity (Type)	Commodity Description	Commodity Code			
(a) Commodities for the purpose of Local Purchase / Inter-State / Import Commodities by Manufacturer					
(b) Commodities for the purpose of Local Sale / Inter-State Transactions or Export by Manufacturer					
(c) Commodities for the purpose of Local Sale / Inter-State Transactions or Export by other than Manufacturer					

Section J – Bank Account Details of Dealer

Name of Bank	Bank Branch	Account Type Saving / Current/Joint / Cash Credit/Others	Account Number	Indian Financial System Code (IFSC)	Magnetic Ink Character Recognition (MICR) Code

Section K – Reference Details

(1) Do you have a letter of reference from Chamber of Commerce / Trade Association	<input type="checkbox"/> Yes <input type="checkbox"/> No
(2) If yes, name of Chamber of Commerce / Trade Association	
(3) Address of Chamber of Commerce / Trade Association	
(4) Name of authorized person recommending on behalf of Association	
(5) Status of authorized person	
(6) Telephone number of Chamber of Commerce and Trade Association	

If no, please specify reference from two registered dealers				
Sl. No.	Taxpayer Identification Number	Name of Dealer	Name of Person Recommending	Status of Person Recommending
1				
2				

Section L – Details of Additional Place of Business within State

[illegible]

* Note: Type of Additional Place of Business can be Branch, Godown, Factory, Warehouse and Sales Depot.

Section M – Details of Corporate / Registered Office outside the State of Tamil Nadu

[illegible]

Section N – Details of Business Manager / Authorized Signatory

(1) Name of Person (As per Permanent Account Number)		First Name	Middle Name	Surname
(2) Father's Name		First Name	Middle Name	Surname
(3) Date of Birth				
(4) Other Registration Details of Person		Voter ID	Adhaar Card Number	
Passport Number		Ration Card No.	Permanent Account Number	
(5) Status				
(6) Present Residential Address				
(a) Door/Plot No. Old	(b) Door/Plot No. New	(c) Building Name		
(d) Flat/Apartment No.	(e) Street / Road		(f) Village / Town / City	
(g) District	(h) State	(i) PIN	(j) Property Tax Number	(k) Electricity Board Connection Number
(l) Census Code Number		(m) Ownership Details <input type="checkbox"/> Owned <input type="checkbox"/> Rented		
(7) Permanent Residential Address				
(a) Door / Plot No. Old	(b) Door/ Plot No. New	(c) Building Name		
(d) Flat/Apartment No.	(e) Street / Road		(f) Village / Town / City	
(g) District	(h) State	(i) PIN	(j) Property Tax Number	(k) Electricity Board Connection Number
(l) Census Code Number		(m) Ownership Details <input type="checkbox"/> Owned <input type="checkbox"/> Rented		
(8) Communication Details		(a) Landline Number	(b) Mobile Number	(c) Email Address
		(d) Website, if any	(e) FAX Number	

Section O – Declaration and Certification

I declare that the particulars furnished in the application above are true, correct and complete to the best of my knowledge and belief.

Name _____ Signature _____

Date (Day/Month/Year) _____

	Received By	Authorized By
Office		
Name		
Signature		
Date		

Form B**Application for Amendment in the Registration Certificate**

[See rules 4(10), 5(4), 5(8)]

If you have any query regarding any of the questions consult the nearest Assessment Circles.

Section A – Nature of Amendment Applied for

Tick Relevant Box	Nature of Amendment	Section to be filled in	Document Required
<input type="checkbox"/>	Change in Name of Dealer	B	
<input type="checkbox"/>	Change in Principal Place of Business	C	
<input type="checkbox"/>	Addition or Removal of Additional Place of Business within the State of Tamil Nadu	D	
<input type="checkbox"/>	Change in Details of Corporate / Registered Office outside the State of Tamil Nadu	E	
<input type="checkbox"/>	Change in Nature of Business	F	
<input type="checkbox"/>	Change in Commodity Details	G	
<input type="checkbox"/>	Change in details of outgoing and incoming partners / directors / Karta / Trustees / Members of the governing body/ authorized signatory within the same Constitution	H	
<input type="checkbox"/>	Change in Immovable Property of Dealer	I	
<input type="checkbox"/>	Change in Bank Account Details of Dealer	J	
<input type="checkbox"/>	Change in Business Manager / Authorized Signatory Details	K	

Section B – Change in Name of Dealer

(1) Existing - Legal Name of Business / Dealer / Proprietor	
(2) New - Legal Name of Business / Dealer / Proprietor	
(3) Effective Date of Change	
(4) Existing - Trade Name of Dealer	
(5) New - Trade Name of Dealer	
(6) Effective Date of Change	

Section C – Change in Principal Place of Business

(1) New - Principal Place of Business Address of Dealer applying for Amendment			
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name	
(d) Shop / Office Number	(e) Street / Road	(f) Village / Town / City	
(g) District	(h) PIN	(i) Property Tax Number	(j) Electricity Board Connection No.
(k) Census Code Number	(l) Ownership Details <input type="checkbox"/> Owned <input type="checkbox"/> Rented		
(2) Communication Details	(a) Landline Number	(b) Mobile Number	(c) E Mail Address
	(d) Website, if any	(e) FAX Number	
(3) Effective Date of Change			

(4) Circle	
(5) Zone	
(6) Division	

Section D – Addition or Removal of Additional Place of Business within the State of Tamil Nadu

(1)	<input type="checkbox"/> Addition in Additional Place of Business		<input type="checkbox"/> Removal of Additional Place of Business		
(2)	<input type="checkbox"/> Branch	<input type="checkbox"/> Godown	<input type="checkbox"/> Factory	<input type="checkbox"/> Warehouse	<input type="checkbox"/> Sales Depot
(3) Address of New Additional Place or Additional Place of Business to be removed					
Name of Additional Place of Business					
(a) Door / Plot No. Old		(b) Door / Plot No. New		(c) Building Name	
(d) Shop / office Number		(e) Street / Road		(f) Village / Town / City	
(g) District		(h) PIN		(i) Property Tax Number	
(k) Census Code Number				(j) Electricity Board Connection No.	
		(l) Ownership Details		<input type="checkbox"/> Owned <input type="checkbox"/> Rented	
Circle		Zone		Division	
(4) Effective Date of Addition / Closure					

(Note: IF there are multiple offices then please attach separate Sheet)

Section E – Change in Details of Corporate / Registered Office outside the State of Tamil Nadu

(1) Address of Corporate / Registered Office outside the State of Tamil Nadu					
Name of Head Office					
(a) Door / Plot No Old		(b) Door / Plot No New		(c) Building Name	
(d) Shop / office Number		(e) Street / Road		(f) Village / Town / City	
(g) District		(h) State		(i) PIN	
(k) Taxpayer Identification Number(TIN)				(j) Phone Number	
(2) Effective Date of Change					

Section F – Change in Nature of Business

(1)	<input type="checkbox"/> Addition in Nature of Business		<input type="checkbox"/> Removal of Nature of Business		
(2) Nature of Business to be Amended either by addition or removal					
<input type="checkbox"/>	(1) Manufacturer	<input type="checkbox"/>	(2) Whole Seller	<input type="checkbox"/>	(3) Retailer
<input type="checkbox"/>	(4) Exporter	<input type="checkbox"/>	(5) Importer	<input type="checkbox"/>	(6) Works Contract (for works contract Composition)
<input type="checkbox"/>	(7) Hire Purchaser	<input type="checkbox"/>	(8) Leasing	<input type="checkbox"/>	(9) Star Hotel (Special Rates)

<input type="checkbox"/> (10) Food and Drinks (for bakery Composition)	<input type="checkbox"/> (11) Hospitals	<input type="checkbox"/> (12) Banks
<input type="checkbox"/> (13) Mining	<input type="checkbox"/> (14) Tele Communication	<input type="checkbox"/> (15) Power Generation
<input type="checkbox"/> (16) Agent	<input type="checkbox"/> (17) Service Provider	
(3) Effective Date of Change		

Section G – Change in Commodity Details

(1) Commodities to be added to or to be removed

Purpose of Commodity	Commodity Description	Commodity Code	Nature of Change		Effective Date of Change
(a) Commodities for the purpose of Local Purchase / Inter State / Import Commodities by Manufacturer			<input type="checkbox"/> Add	<input type="checkbox"/> Delete	
(b) Commodities for the purpose of Local Sale / Inter State Transactions or Export by Manufacturer			<input type="checkbox"/> Add	<input type="checkbox"/> Delete	
(c) Commodities for the purpose of Local Sale / Inter State Transactions or Export by other than Manufacturer			<input type="checkbox"/> Add	<input type="checkbox"/> Delete	

(Note: If there are multiple Commodities then please attach separate Sheet)

Section H – Change in details of outgoing and incoming partners / directors / Karta / Trustees / Members of the governing body/ authorized signatory

(1) Type of Change	<input type="checkbox"/> Incoming		<input type="checkbox"/> Outgoing		<input type="checkbox"/> Change in Existing Details	
(2) Name of Person (As per Permanent Account Number(PAN))	First Name		Middle Name		Surname	
(3) Father's Name	First Name		Middle Name		Surname	
(4) Date of Birth						
(5) Other Registration Details of Person	Voter ID		Adhaar Card Number			
Passport Number	Ration Card No		Permanent Account Number(PAN)			
(6) Bank Account Details	Bank Name		Account Type			
	Bank Branch Name		<input type="checkbox"/> Saving <input type="checkbox"/> Current Account			
			<input type="checkbox"/> Joint Account			
(7) Status	<input type="checkbox"/> Proprietor		<input type="checkbox"/> Partner		<input type="checkbox"/> Director	
	<input type="checkbox"/> Karta of HUF		<input type="checkbox"/> Member of HUF		<input type="checkbox"/> Trustee	
	<input type="checkbox"/> Head of Departments (Govt. Department)		<input type="checkbox"/> Head of Office (Local Bodies)		<input type="checkbox"/> Guardian, (In case of Minor)	
(8) Extent of Share in Business, in case of Partnership (in Percentage)						

(9) Present Residential Address

(a) Door / Plot No Old (b) Door / Plot No New (c) Building Name

(d) Flat/Apartment Number

(e) Street / Road

(f) Village / Town / City

(g) District

(h) State

(i) PIN

(j) Property Tax No.

(k) Electricity Board
Connection No.

(l) Census Code Number

(m) Ownership Details

☐ Owned☐ Rented**(10) Permanent Residential Address**

(a) Door / Plot No Old (b) Door / Plot No New (c) Building Name

(d) Flat/Apartment Number

(e) Street / Road

(f) Village / Town / City

(g) District

(h) State

(i) PIN

(j) Property Tax No.

(k) Electricity Board
Connection No.

(l) Census Code Number

(m) Ownership Details

☐ Owned☐ Rented**(11) Communication
Details**

(a) Landline Number

(b) Mobile Number

(c) E Mail Address

(d) Website, if any

(e) FAX Number

(12) Details of Immovable Property of Person

Sl. No	Description	Location	Survey No.	Area	Registration No.	Registration Year	Jurisdiction	Market Value	Share in %	Assessment No.

(13) Effective Date of Change

(Note: IF there are multiple entries then please attach separate Sheet)

Section I – Change in Immovable Property of Dealer

Sl. No	Type of Change	Description	Location	Survey No.	Area	Registration No.	Registration Year	Jurisdiction	Market Value	Share in %	Assessment No.
	<input type="checkbox"/> Add <input type="checkbox"/> Delete										
	<input type="checkbox"/> Add <input type="checkbox"/> Delete										
	<input type="checkbox"/> Add <input type="checkbox"/> Delete										

Section J – Change in Bank Account Details of Dealer

Sl. No	Name of Bank	Bank Branch	Account Type Saving / Current	Account Number	Indian Financial System Code (IFSC)	Magnetic Ink Character Recognition (MICR) Code	Type of Change
							<input type="checkbox"/> Add <input type="checkbox"/> Delete

Section K – Change in details of Business Manager / Authorized Signatory

(1) Type of Change	<input type="checkbox"/> Incoming	<input type="checkbox"/> Outgoing	<input type="checkbox"/> Change in Existing Details	
(2) Name of Person (As per Permanent Account Number(PAN))	First Name	Middle Name	Surname	
(3) Father's Name	First Name	Middle Name	Surname	
(4) Date of Birth				
(5) Other Registration Details of Person	Voter ID	Adhaar Card Number		
Passport Number	Ration Card No	Permanent Account Number(PAN)		
(6) Designation				
(7) Present Residential Address				
(a) Door / Plot No Old	(b) Door / Plot No New	(c) Building Name		
(d) Flat/Apartment Number	(e) Street / Road		(f) Village / Town / City	
(g) District	(h) State	(i) PIN	(j) Property Tax No.	(k) Electricity Board Connection No.
(l) Census Code Number	(m) Ownership Details		<input type="checkbox"/> Owned	<input type="checkbox"/> Rented
(8) Permanent Residential Address				
(a) Door / Plot No Old	(b) Door / Plot No New	(c) Building Name		
(d) Flat/Apartment Number	(e) Street / Road		(f) Village / Town / City	
(g) District	(h) State	(i) PIN	(j) Property Tax No.	(k) Electricity Board Connection No.
(l) Census Code Number	(m) Ownership Details		<input type="checkbox"/> Owned	<input type="checkbox"/> Rented
(9) Communication Details	(a) Landline Number	(b) Mobile Number	(c) E Mail Address	
	(d) Website, if any	(e) FAX Number		

Section L – Declaration and Certification

I declare that the particulars furnished in the application above are true, correct and complete to the best of my knowledge and belief.

Name _____ Signature _____

Date (Day/Month/Year) _____

	Received By	Authorized By
Office		
Name		
Signature		
Date		

Form I
Value Added Tax Monthly Return

[See rules 7(1)(a), 7(2) and 7(3)]

Basic Details

Taxpayer Identification Number	Assessment Circle	
Legal name of Dealer		
Trade Name of Dealer		
Period From	Period To	
Type of Return	Original/Revised	Monthly

Section A - Details of Purchases and Input Tax Credit												
Details of Purchases		Details of Purchase Value					Details of Input Tax Credit					
		Exempt	1%	2%	5%	14.5%	Total	1%	2%	5%	14.5%	Total
1	Details of Local Purchases and Input Tax Credit											
A	Local Purchases from Registered Dealer											
B	Less: Purchases Return from Registered Dealer Purchase											
C	Add: Purchases of Taxable Goods from Unregistered/Registered Dealers without sufferance of Tax – Section 12											
D	Add: Goods received from Local Principal to be declared by Local Agents											
E	Total of Local Exempted and Taxable Purchases (A-B+C+D)											
F	Less : Adjustment in Input Tax Credit due to Reverse Credit											
G(i)	Less : Input Tax Credit Refund claimed as per Government Order on Inputs											
G(ii)	Less : Input Tax Credit Refund claimed as per Government Order on Capitals Goods											
G	Total											

E	Less: Sales Return from Registered Dealer
F	Net Local Taxable Sales (A+B+C+D-E)
G	Add: Liability under Section 12
H	Net Sales and Output Tax (F+G)
I	Add: Zero Rated Goods – Sales to Special Economic Zone and Schedule IV notified Organizations within the State of Tamil Nadu
J	Add: Exempted Local Sales – Schedule IV Goods and sales exempted by Notification
K	Total of Exempted and Taxable Turnover and Output Tax (H+I+J)
2	Output Tax Items of Current Tax Period: {Schedule II Goods only}
A	Output Tax items of Second Schedule Goods
B	Total Sales and Tax liability of Second Schedule Goods
C	Total Exempted Turnover
D	Total Sales and Tax of Second Schedule Goods (B+C)
Total and Taxable Turnover under TNVAT {1(K)+2(D)}	
3	Details of Inter-State Sales made:
A	Against declaration Form C (Annexure - XX)
B(i)	Without declaration Form C- Schedule I goods
B(ii)	Without declaration Form C- Schedule II goods
C	Under Section 6(2) (Annexure - XX)
D	Sales of Exempted Goods
E	Sale of goods outside the State under Section 4
F	Total of Inter- State Sales Turnover {A+B(i)+B(ii)+C+D+E}

4 Details of Inter-State Branch Transfer and Export									
A	Inter-State Brach Transfer (Annexure - 24)								
B	Inter-State Consignment Transfer (Annexure - 24)								
C	Export to other countries under Section 5(1)-Direct Export								
D	Sales in the course of Import under Section 5(2) - High Sea sales/Inbond sales								
E	Sales of goods occasioning Export under Section 5(3) - Form-H Sales								
F	Sales to other State Special Economic Zone against declaration Form I (Annexure - XX)								
G	Sales to International Organizations in other States against declaration Form J								
H	Total Inter-State sale, Export related sales and Transfers Outward (A+B+C+D+E+F+G)								
5	Gross value of goods sold and Outward transfers made during the month {1(K)+2(D)+3(F)+4(H)}								
Section C - Details of Output Tax liability									
Description of Output Tax / Input Tax / Payment		Tax due on Schedule I Goods (Rs.)	Tax due on Schedule II Goods (Rs.)	Tax due on Inter-State Sales (Rs.)					
1	Total Tax Due								
2	Output Tax due and eligible for Refund as per incentive scheme (Memorandum of Understanding Dealer only)								
3	Tax Paid (as per 2)								
4	Tax Payable (1-3)								
5	Total Input Tax Credit Available								
	i Input Tax Credit brought forward from previous month								
	ii Net Input Tax Credit available for the month (Total of net Input Tax Credit)								
	iii Total Input Tax Credit available for Adjustment for month								
6	Balance Tax Payable (Specify amount only if B is higher than A) (if 4>5(iii))								
7	Less: Tax Deferred								
8	Balance Tax Payable								
9	Less: Payment made for tax period as:								
	i Entry Tax								
	ii Advance Tax								
	iii Tax against Return								
	iv Tax Deduction at Source Credit								

	v	Any Refund Adjustment Order			
	vi	Total amount adjusted			
10		Net Tax Payable [8-9(vi)]			
11		Excess Input Tax Credit (Specify amount only if A is higher than B) (if 5(iii)>4)			
12		Less: Adjustment of Input Tax Credit against Central Sales Tax liability			
13		Excess Input Tax Credit available after adjusting Central Sales Tax liability			
14		Carried forward Input Tax Credit			
15		Total Tax liability under Value Added Tax (Sum of Schedule I + Schedule II)			
16		Total Tax liability under Central Sales Tax			

Payment Details

Section D - Details of Payment / Adjustments {details of adjustment specified in C(9)}						
Sl. No.	Bank Name	Bank Code	Challan No. / Tax Deduction at Source Certification No. / Refund Adjustment Voucher No.	Payment Head	Challan Date	Tax due on Schedule I Goods (Rs.) Tax due on Schedule II Goods (Rs.) Tax due on Inter-State Sales (Rs.)
1			CIN *	Entry Tax		
2			CIN	Advance Tax		
3			CIN	Payment against Return		
4			Form T No	TDS Credit		
5			RAV**	Refund Adjustment Voucher		
Total Payment						

*CIN – Challan Identification Number

**RAV- Refund Adjustment Voucher

Declaration

(1) I/We ----- declare that to the best of my/our knowledge and belief the information furnished in the above statement is true, correct and complete as per the Annexures filed to this return.

(2) I/We ----- declare that I am/We are authorized by ----- Proprietor/Partner/Board of Directors to sign the returns.

Place

Date

Signature

Name

Status and relationship to the dealer

Purchase Annexures

Annexure 1 – List of First Schedule goods purchased from Registered Dealer									
Sl. No.	Seller Taxpayer Identification Number	Name of Seller	Invoice No.	Invoice Date	Commodity Code	Purchase Value (Rs.)	Rate of Tax (%)	Tax Paid (Rs.)	Total Value (Rs.)
1									
2									
3									
4									
Total of First Schedule goods purchased from Registered Dealer									

Annexure 2 – List of First Schedule goods received from Registered Local Principal by Agents							
Sl. No.	Principal Taxpayer Identification Number	Name of Principal	Stock Transfer Note No.	Stock Transfer Note Date	Commodity Code	Purchase Value (Rs.)	Rate of Tax (%)
1							
2							
3							
4							
Total of First Schedule goods received from Registered Local Principal by Agents							

Annexure 3 – List of First Schedule goods purchased from Unregistered Dealer/Registered Dealer without surffiance of tax (Net Purchases)										
Sl. No.	Purchased for the purpose of	Taxpayer Identification Number	Name of Seller	Invoice No.	Invoice Date	Commodity Code	Purchase Value (Rs.)	Rate of Tax (%)	Tax Paid (Rs.)	Total Value (Rs.)
1										
2										
3										
4										
Total value of First Schedule goods purchased from Unregistered Dealer										

Annexure 4 – List of Second Schedule goods purchased from Registered Dealer

Sl. No.	Seller Taxpayer Identification Number	Name of Seller	Invoice No.	Invoice Date	Commodity Code	Point of Purchase (First/Second/Third)	Purchase Value (Rs.)	Rate of Tax	Tax Paid (Rs.)	Total Value (Rs.)
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
Total value of Second Schedule goods purchased from Registered Dealer										

Annexure 5 – List of Purchase Return of First Schedule goods purchased from Registered Dealer

Sl. No.	Seller Taxpayer Identification Number	Name of Seller	Purchase Invoice No.	Purchase Invoice Date	Commodity Code	Purchase Value (Rs.)	Rate of Tax (%)	Tax Paid (Rs.)	Total Value (Rs.)	Date of Purchase Return	Value of Goods returned (Rs.)	Amount of Tax to be reversed	Debit/ Credit Note No.	Debit/ Credit Note Date
1														
2														
3														
4														
Total of Purchase Return of First Schedule goods from Registered Dealer														

Annexure 6 – List of goods purchased from other Registered Dealer (Compounding Dealer and Below threshold limit dealers)					
Sl. No.	Seller Taxpayer Identification Number	Name of Seller	Invoice No.	Invoice Date	Purchase Value (Rs.)
1					
2					
3					
4					
Total value of goods purchased from other Registered Dealers (Compounding and Below threshold limit dealers)					

Annexure 7 – List of purchase of Exempted Goods or purchase of goods from Exempted Seller (Net Purchases)						
Sl. No.	Seller Type	Seller Taxpayer Identification Number	Name of Seller	Invoice No.	Invoice Date	Exemption Type Schedule IV / By Notification for Goods / By Notification for Seller
1						
2						
3						
4						
Total value of Exempted goods purchased from Registered Dealer						
Total value of Exempted goods purchased from Unregistered Dealer						
Total value of Exempted goods purchased						

Annexure 8 – List of Goods purchased in the course of Inter-State trade

Sl. No.	Seller Taxpayer Identification Number	Name of Seller	Seller Address	Seller State	Invoice / Delivery Note	Invoice / Delivery Date	Purchase Order No.	Purchase Order Date	Commodity Code	Quantity / Weight	Unit (Nos.)	If others, please specify	Purchase Value (Rs.)	CST	Type of Form	Purpose of purchase	Name of Transport Company	Means of Transport	No. of Air Consignment Note/Bill of Lading/Railway Receipt/Lorry Receipt/Postal Receipt/Other document	Date of Railway Receipt/Lorry Receipt/Postal Receipt or any other document indicating the Agreement Order No.	Agreement Order Date
1																					
2																					
3																					
4																					
5																					
6																					
7																					
8																					
Total Value of Inter- State purchase																					

Note 1: In case, if you want to issue E – I and E – II for any inter-State purchase transaction, then please select 6(2) for generation of Form C for that respective transaction.

Note 2: In case, if Dealer effects local purchase against Form-H, he needs to declare in this Annexure only. Because, even though it is local purchase all the procedures for assessment will be applicable under Central Sales Tax Act. So Dealer need to declare here itself.

Annexure 9 – List of Purchase Return of goods purchased in the course of Inter-State trade

Sl. No.	Seller Taxpayer Identification Number	Name of Seller	Seller Address	Seller State	Invoice No.	Invoice Date	Commodity Code	Purchase Value (Rs.)	Date of Purchase Return	Value of Goods Returned (Rs.)	Central Sales Tax	Debit/Credit Note No.	Debit/Credit Note Date	Type of Form	Online Form No., if generated
1															
2															
3															
4															
5															
Total value of Purchase Return goods which purchased in the course of Inter-State trade.															

Annexure 10 – List of Inter-State Branch Transfer and Consignment Transfer Inward

Sl. No.	Type of Transfer	Transferor Taxpayer Identification Number	Name of Transferor	Transferor Address	Transferor State	Transfer Note No.	Transfer Note Date	Commodity Code	Quantity and Weight	Unit Nos.	if others	Value of Goods Transfer (Rs.)	Mode of Transport	Name of Transporter	Dispatching Location	Consignment Note / Lorry Receipt/Rail Receipt	Consignment Note / Lorry Receipt Date	Goods Receipt Date
1																		
2																		
3																		
4																		
5																		
6																		
Total value of goods Inward Transferred by Branch Transfer																		
Total value of goods Inward Transferred by Consignment Transfer																		
Total value of goods Inward Transferred either by Branch Transfer or Consignment Transfer																		

Note: This data to be filled only if Form F is required.

Annexure 11 – List of goods imported from outside the country

Sl. No.	Type	Name of original importer	High Sea Purchase Seller Taxpayer Identification Number	Foreign Seller Name	Foreign Seller Address	Country of Export	Import/Export Code	Bill of Entry No.	Bill of Entry Date	Commodity Code	Quantity of Goods	Value of Goods Imported	Duty paid on Goods	Total value of goods
1														
2														
Total value of goods Own Imported from other countries														
Total value of goods High Sea purchase from other countries														
Total value of goods Imported from other countries														

Annexure 12 – Schedule for Reversal of Input Tax Credit

Sl. No.	Nature of transactions	Commodity Code	Value of goods involved (Rs.)	Rate of tax (%)	Amount of Input tax to be reversed (Rs.)
1	Goods used for civil structures – Section 2(11)				
2	Unavailed credit on Capital Goods (time barred) – Section 19(3)(b)				
3	Reversal of Input Tax Credit on capital goods used for manufacture of exempted goods – Section 19(6) and Rule 10(4)(e)				
4	Stock Transfer / Consignment sales without Form F – Section 19(2)				
5	Stock Transfer / Consignment sales with Form F – Section 19(4)(i) and (ii)				
6	Reversal of Input Tax Credit on sales of goods exempted – Section 19(5)(a)				
7	Input Tax Credit availed for finished goods subsequently exempted – Section 19(12)				
8	Goods utilized for self use – Section 19(7)(a)				
9	Purchase of automobiles and spare parts other than dealer in automobiles – Section 19(7)(b)				
10	Purchase of air-conditioners other than dealer in air-conditioners – Section 19(7)(c)				
11	Goods given as gift, free sample and goods consumed for personal use – Section 19(8)				
12	Inputs destroyed in fire or lost – Section 19 (9)(ii)				
13	Inputs damaged during intermediary stage of manufacture – Section 19(9)(iii)				
14	Goods sold at a price lesser than the cost price – Section 19(20)				
15	Reversal of Input Tax Credit on account of leasing of goods under Section 4				
16	Any other reversals				
Total					

Annexure 13 –Capital Goods purchase Master (one time entry)							
Sl. No.	Seller Taxpayer Identification Number	Invoice No.	Invoice Date	Value of capital goods (Rs.)	Rate of Tax (%)	Value Added Tax paid (Rs.)	Input Tax Credit adjusted upto previous month (Rs.)
1							
2							
3							
4							
Total							

Sl. No.	Seller Taxpayer Identification Number	Invoice No.	Invoice Date	Date of Commercial production	Input Tax Credit availed during the month (Rs.)
1					
2					
3					
4					
Total					

Annexure 15 – List of First Schedule goods sold to Registered Dealer within the State by Dealer									
Sl. No.	Buyer Taxpayer Identification Number	Name of Buyer	Invoice No.	Invoice Date	Commodity Code	Sale Value (Rs.)	Rate of Tax (%)	Tax charged (Rs.)	Total Value (Rs.)
1									
2									
3									
4									
Total of First Schedule goods sold to Registered Dealer									

Annexure 16 – List of First Schedule goods sold on behalf of Local Registered Principal as Agent									
Sl. No.	Buyer Taxpayer Identification Number	Name of Buyer	Invoice No./ Delivery Note No.	Invoice / Delivery Note Date	Commodity Code	Sale Value (Rs.)	Rate of Tax (%)	Tax charged (Rs.)	Total Value (Rs.)
1									
2									
3									
4									
Total of First Schedule goods sold on behalf of Local Registered Principal as Agent									

Annexure 17 – List of First Schedule goods sold by Agents – to be declared by Local Registered Principal Dealer							
Sl. No.	Taxpayer Identification Number of Agents	Name of Agents	Commodity Code	Sale Value (Rs.)	Rate of Tax (%)	Tax charged and paid by Agents (Rs.)	Total Value (Rs.)
1							
2							
3							
4							
Total of First Schedule goods sold by Agents							

Annexure 18 – List of Second Schedule goods sold to Registered Dealer and Unregistered Dealer within the State											
Sl. No.	Type of Dealer	Buyer Taxpayer Identification Number	Name of Buyer	Commodity Code	Point of Sale (First/Second/Third/Fourth)	Invoice No.	Invoice Date	Sale Value (Rs.)	Rate of Tax (%)	Tax charged (Rs.)	Total Value (Rs.)
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14					Other than the taxable point						
Total value of Second Schedule goods sold to Registered Dealer											
Total value of Second Schedule goods sold to Unregistered Dealer											
Total value of Second Schedule goods sold											

Annexure 19 – List of Sales Return of First Schedule goods sold to Registered Dealer														
Sl. No.	Purchaser Taxpayer Identification Number	Name of Purchaser	Invoice No.	Invoice Date	Commo dity Code	Sales Value (Rs.)	Rate of Tax (%)	Tax charged (Rs.)	Total Value (Rs.)	Date of Sales Return	Value of Goods Returned (Rs.)	Amount of Tax refunded (Rs.)	Debit/ Credit Note No.	Debit/ Credit Note Date
1														
2														
3														
4														
Total of Sales Return of First Schedule goods from Registered Dealer														

Annexure 20 – List of Local Zero-rated sales to Special Economic Zone located within Tamil Nadu and Schedule V notified organizations within the State of Tamil Nadu								
Sl. No.	Purchaser Taxpayer Identification Number	Import and Export Code	Special Economic Zone Registration No.	Name of Special Economic Zone Dealer/International Organisation	Invoice No.	Invoice Date	Commodity Code	Sales Value (Rs.)
1								
2								
3								
4								
5								
Total of Local Zero-rated sales to Registered Dealer in Tamil Nadu								

Annexure 21 – List of Exempted Sales made to Registered Dealer within the State								
Sl. No.	Buyer Taxpayer Identification Number	Name of Buyer	Invoice No.	Invoice Date	Commodity Code	Sales Value (Rs.)	Type of Transaction (Sales / Sales Return)	Exemption Type Fourth Schedule / By Notification for Goods / By Notification for Seller
1								
2								
3								
4								
Total Exempted goods sales to Registered Dealer within the State								

Annexure 23 – List of Sales return of First Schedule and Second Schedule goods sold in the course of Inter-State trade or commerce																	
Sl. No.	Schedule	Form Type	Buyer Taxpayer Identification Number	Name of Buyer	Buyer Address	Buyer State	Seller Invoice No.	Seller Invoice Date	Commodity Code	Sales Value net of Tax (Rs.)	CST Tax Rate (%)	CST Tax paid	Date of Return	Value of Goods Returned (Rs.)	Tax amount refunded (Rs.)	Credit/Debit Note No.	Credit/Debit Note date
1																	
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
Total value of Sales Return of First Schedule and Second Schedule goods which purchased in the course of inter-State																	

Annexure 24 – List of Inter-State Branch Transfer and Consignment Transfer Outward															
Sl. No.	Type of transfer	Delivery Note/Stock Transfer Note/Challan No.	Delivery Note/Stock Transfer Note/Memo/Challan Date	Mode of Transport	Goods Vehicle No.	Lorry Receipt/Railway Receipt/Transport Document Number	Lorry Receipt/Railway Receipt/Transport Document date	Description of goods consigned	Quantity	Approximate value (Rs.)	Full Name of the Branch/Agent in other State	Full Address of the Branch/Agent in other State	Taxpayer Identification Number of the Branch/Agent in other State	Form F Number if received	Goods Receipt Date
1															
2															
Total value of goods Outward Transferred by Branch Transfer															
Total Value of goods Outward Transferred either by Consignment Transfer															
Total															

Annexure 25 – Details of Turnover claimed as sales of goods in the course of import into India under Section 5(2) of the Central Sales Tax Act (High Sea sales/inbond sales)																						
Sl. No.	Bill of Lading No.	Bill of Lading Date	Name of the commodity	Name of the foreign seller	Address of the foreign seller	Value of the goods purchased (Rs.)	Name of the ship	Name of the shipping agent	Address of the shipping agent	Date of endorsement of Bill of lading	Bill of Entry No.	Bill of Entry Date	Invoice no. of sale in the course of import	Invoice date of sale in the course of import	Value of the goods sold (Rs.)	Import/Export Code of the importer who clears the goods	Taxpayer identification Number of the buyer (if any)	Name of the buyer	Address of the buyer	Name of the clearing agent	Address of the clearing agent	
1																						
2																						
3																						
Total Turnover claimed as sales of goods in the course of import into India (High Sea sales/inbond sales)																						

Annexure 26- Details of Turnover claimed as sales of goods on export outside India under Section 5(1) of the Central Sales Tax Act																	
Sl. No.	IE code of exporter	Export Invoice No.	Export Invoice Date	Purchase order No.	Purchase order Date	Letter of Credit No.	Letter of Credit Date	Quantity of goods	Description of the commodity	Value of the goods exported (Rs.)	Bill of lading/Airway Bill No.	Bill of lading/Airway Bill Date	Name of the foreign buyer	Country of export	Customs Shipping bill No.	Customs Shipping bill Date	Name of the Forwarding Agent
1																	
2																	
3																	
Total Turnover claimed as Export																	

Annexure 27 – Details of Turnover claimed as sales of goods in the course of export outside India under Section 5(3) of the Central Sales Tax Act									
Sl. No.	Name of Exporter to whom the goods were sold	Taxpayer Identification Number of Exporter	Purchase Order No. of the Exporter	Purchase date of the Exporter	Description of the commodity sold	Quantity in (Nos.)	Invoice No.	Invoice Date	Value of the goods sold to Exporter (Rs.)
1									
2									
3									
Total Turnover claimed as Export									

VALUE ADDED TAX ANNUAL RETURN

(To be filed in case of dealers who are doing local sales and local purchases of exempted goods alone)

Taxpayer Identification Number		Assessment Circle	
Legal Name of Dealer			
Trade Name of Dealer			
Period From		Period To	
Type of Return	Original/Revised	Category	Annual

Sl. No.	Details of Local Sales	Turnover (Rs.)
1	Local sales of exempted goods to Registered Dealer	
2	Add: Local sales of exempted goods to Unregistered Dealer	
3	Total of Local Exempted Sales	

Annexure 1 – List of purchase of Exempted goods or purchase of goods from Exempted Seller								
Sl. No.	Type of Seller	Seller Taxpayer Identification Number	Name of Seller	Invoice No.	Invoice Date	Commodity Code	Purchase Value (Rs.)	Exemption Type Schedule IV / By Notification for Goods / By Notification for Seller
	Registered							
	Unregistered							
Total value of Exempted goods purchased from Registered Dealer								
Total value of Exempted goods purchased from Unregistered Dealer								
Total value of Exempted goods purchased								

Sales Annexure

Annexure 2 – List of Exempted sales to Registered Dealer within the State

Sl. No.	Buyer Taxpayer Identification Number	Name of Buyer	Invoice No.	Invoice Date	Commodity Code	Sales Value (Rs.)	Type of Transaction (Sales / Sales Return)	Exemption Type Schedule IV / By Notification for Goods / By Notification for Seller
Total value of Exempted goods sales to Registered Dealer within the State								

Declaration

(1) I/We ----- declare that to the best of my/our knowledge and belief the information furnished in the above statement is true and complete.

(2) I/We ----- declare that I am/We are authorized by -----Proprietor/Partner/Board of Directors to sign the returns.

Place	Signature
Date	Name
	Status and relationship to the dealer

Form JJ

Delivery Note

(This Form be used for sales/stock transfer/works contract/labour work)

[See rules 15(3), 15(18), 15(20), 15(21)]

If you have any query regarding any of the questions consult the nearest Assessment Circle.

Declaration Type

☐ Incoming Declaration

☐ Outgoing Declaration

☐ Within State movement

Purpose of Transport

- ☐ Sale / Purchase
- ☐ Branch transfer from head quarters
- ☐ Purchase / Sales Return
- ☐ Transfer to head quarters from branch
- ☐ Transfer by one branch to another
- ☐ Consignment Transfer
- ☐ Sent for execution of Works Contract
- ☐ Sent back after execution of Works Contract
- ☐ Sent for labour work/processing
- ☐ Sent back after labour work/processing

Section A – Details of Consignor

(1) Taxpayer Identification Number			<input type="text"/>									
(2) Name			<input type="text"/>									
(3) Address			<input type="text"/>									
(a) Door / Plot No. Old		(b) Door / Plot No. New		(c) Building Name								
<input type="text"/>		<input type="text"/>		<input type="text"/>								
(d) Shop / Office Number		(e) Street / Road				(f) Village / Town / City						
<input type="text"/>		<input type="text"/>				<input type="text"/>						
(g) District		(h) State		(i) PIN								
<input type="text"/>		<input type="text"/>		<input type="text"/>								
(4) Mobile Number			<input type="text"/>									
(5) Email Address			<input type="text"/>									

Section B – Details of Consignee

(1) Taxpayer Identification Number			<input type="text"/>									
(2) Name			<input type="text"/>									
(3) Address			<input type="text"/>									
(a) Door / Plot No. Old		(b) Door / Plot No. New		(c) Building Name								
<input type="text"/>		<input type="text"/>		<input type="text"/>								
(d) Shop / Office Number		(e) Street / Road				(f) Village / Town / City						
<input type="text"/>		<input type="text"/>				<input type="text"/>						
(g) District		(h) State		(i) PIN								
<input type="text"/>		<input type="text"/>		<input type="text"/>								
(4) Mobile Number			<input type="text"/>									
(5) Email Address			<input type="text"/>									

Section C - Invoice and Goods Details

Invoice Number	Invoice Date	Description of Goods / Commodity	Units (Nos.)	Quantity	Basic Price (Rs.)	Other charges (if any) (Rs.)	Rate of Tax (%)	Value Added Tax/ Central Sales Tax (Rs.)	Total Value of Goods (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(6)+(7)+(9)

Section D - Transporter and Vehicle Details

(1) Mode of Transport				<input type="checkbox"/> By Road <input type="checkbox"/> By Air <input type="checkbox"/> By Sea <input type="checkbox"/> By Inland Waterway <input type="checkbox"/> By Railway <input type="checkbox"/> By Courier <input type="checkbox"/> By other means			
(2) Transport Vehicle Number							
(3) Name of the person in charge of the goods							
(4) Mobile Number of person in charge of the goods							
(5) Email Address of person in charge of the goods (optional)							
(6) Transporter's Registration Number (If any)							
(7) Name of Transporter							
(8) Address of Transporter							
(a) Door / Plot No. Old		(b) Door / Plot No. New		(c) Building Name			
(d) Shop / Office Number		(e) Street / Road		(f) Village / Town / City			
(g) District		(h) State		(i) PIN			
(9) Mobile Number of Transporter							
(10) Email Address of Transporter							

Section E – Other Details

(1) Address from which goods are consigned		
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name
(d) Shop / Office Number	(e) Street / Road	(f) Village / Town / City
(g) District	(h) State	(i) PIN
(2) Address to which goods are consigned		
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name
(d) Shop / Office Number	(e) Street / Road	(f) Village / Town / City
(g) District	(h) State	(i) PIN

Section F – Declaration and Certification

I/We----- certify that to the best of my/our knowledge the particulars are true, correct and complete.	
Signature of consignor/employee/representative	Signature of the person to whom goods were delivered for transporting
Date (Day/Month/Year)	Status

Form K

VALUE ADDED TAX MONTHLY RETURN

(See rule 7(1)(c))

Return to be filed by dealer who has opted to pay tax under sub-section (4) of Section 3 or Section 6 or Section 6-A or Section 8

If you have any query regarding any of the questions consult the nearest Assessment Circle.

Part A - Basic Details

Taxpayer Identification Number	Assessment Circle
Name of Dealer	
For the month of	
Type of Return	Financial Year
<input type="checkbox"/> Original	<input type="checkbox"/> Revised
Section for Composition Scheme	<input type="checkbox"/> Section 6 <input type="checkbox"/> Section 6-A <input type="checkbox"/> Section 8

Part B - For Dealers who have opted to pay tax under Section 3(4) or under Section 6 of the Tamil Nadu Value Added Tax Act, 2006.

Sl. No.	Details about Composition Scheme	Exempted Turnover (Rs.)	Taxable Turnover (Rs.)	Total Turnover (Rs.)	Rate of Tax (%)	Tax Due (Rs.)
1	Composition Scheme under Section 3(4)					
2	Composition Scheme under Section 6					
	1. Civil Works Contract					
	2. Civil Maintenance Works Contract					
	3. All other Works Contract					
	Total					

Section 8 of the INVAL Act, 2006.

[illegible]

Dealers who have opted to pay tax under Section 6-A of the TNVAT Act, 2006.

Part D - For Dealers who have opted to pay tax under

Sl. No.	Composition Scheme under Section 6-A	Enter the appropriate number of chambers in the brick kilns under slab rate (Rs.)					Tax due for year (Based on number of Kilns Chambers) (Rs.)	Tax paid up to previous month (Rs.)	Balance tax due for year (Rs.)	Balance for month= Balance due for year / Balance months (Rs.)
		Upto 16	17 to 26	27 to 32	More than 32					
		90,000	1,20,000	1,80,000	6000 per Kilns Chamber + 1,80,000					
1	2	3	4	5	6	7	8	9	10 (9/Balance month for FY)	

Part E - Tax Deduction at source adjustment details		
Sl. No.	Tax Deduction at source Certificate Number	Amount adjusted
1		
2		
3		
Total amount adjusted		

Part F - Tax Due, adjustment made and payable details				
Sl. No.	Particulars	Part B (for Section 3(4))	Part C (for Section 8)	Part D (for Section 6-A)
a	b	c	d	e
1	Tax payable			f
2	Less: Adjustment by Tax Deduction at Source			
3	Balance due and payable			

Note: Refund adjustment voucher issued for this period shall be adjusted automatically by system and liability shall be reduced accordingly.

Part G – Declaration

1. I/We declare that to the best of my/our knowledge that the information furnished in the above return is true and correct and that it relates to the month of	
2. I/We declare that I am/we are authorized by Proprietor/Partner/Board of Directors to sign the returns.	
Name of Person	Place
Designation	Date
Seal and Signature	

p.t.o.

[illegible]

Sl. No.	Taxpayer Identification Number, if any	Name of Seller	Invoice No.	Invoice Date	Commodity Code	Purchase value (Rs.)
Total value of the First Schedule goods purchased from unregistered dealer						

Sl. No.	Type of Seller	Seller Taxpayer Identification Number	Name of Seller	Invoice No.	Invoice Date	Commodity code	Purchase value (Rs.)	Exemption Type Schedule IV / By Notification for Goods / By Notification for Seller
Total value of Exempted goods purchased from registered dealer								
Total value of Exempted goods purchased from unregistered dealer								
Total value of Exempted goods purchased								

Form KK**(To be filed by clearing and forwarding agent)**

[See rules 15(14), 15(15), 15(18)]

*If you have any query regarding any of the questions consult the nearest Assessment Circle.***Declaration Type**

- ☐ Incoming Declaration (For purpose of export through Tamil Nadu ports)
- ☐ Outgoing Declaration (For import made by other State dealer from Tamil Nadu ports)
- ☐ Export of goods through Tamil Nadu port by Tamil Nadu dealer
- ☐ Import of goods through Tamil Nadu port by Tamil Nadu dealer

Section A – Details of Clearing and Forwarding Agent

(1) Clearing and Forwarding Agent's Registration Number					
(2) Name					
(3) Address					
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name			
(d) Shop / Office Number	(e) Street / Road	(f) Village / Town / City			
(g) District	(h) State	(i) PIN			
(4) Mobile Number					
(5) Email Address					

Section B – Details of Exporter/Importer

(1) Taxpayer Identification Number			□ □ □ □ □ □ □ □ □ □		
(2) Name					
(3) Address					
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name			
(d) Shop / Office Number	(e) Street / Road	(f) Village / Town / City			
(g) District	(h) State	(i) PIN			
(4) Mobile Number					
(5) Email Address					

Section C – Invoice and Goods Details

Import/ Export Code	Invoice Number / Bill of Entry No.	Invoice Date / Bill of Entry Date	Description of Goods / Commodity	Units (Nos.)	Quantity	Basic Price (Rs.)	Other charges incl. Customs Duty (if any) (Rs.)	Total value of goods (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(7)+(8)

Section D – Transporter and Vehicle Details

(1) Mode of Transport			<input type="checkbox"/> By Road <input type="checkbox"/> By Air <input type="checkbox"/> By Sea <input type="checkbox"/> By Inland Waterway <input type="checkbox"/> By Railway <input type="checkbox"/> By Courier <input type="checkbox"/> By other means		
(2) Transport Vehicle number					
(3) Name of the person in charge of the goods					
(4) Mobile Number of person in charge of the goods					
(5) Email Address of person in charge of the goods (optional)					
(6) Transporter's Registration number (if any)					
(7) Name of Transporter					
(8) Address of Transporter					
(a) Door / Plot No. Old		(b) Door / Plot No. New	(c) Building Name		
(d) Shop / Office Number		(e) Street / Road		(f) Village / Town / City	
(g) District		(h) State		(i) PIN	
(9) Mobile Number of Transporter					
(10) Email Address of Transporter					

Section E – Other Details

(1) Name of Port/Address from which goods are cleared (As applicable)		
(i) Port Name		
(ii) Name of the Bonded Warehouse (if any)		
(iii) Address of Bonded Warehouse		
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name
(d) Shop / Office Number	(e) Street / Road	(f) Village / Town / City
(g) District	(h) State	(i) PIN
(2) Name of Port/Address to which goods are to be forwarded (As applicable)		
(i) Port Name		
(ii) Name of the Bonded Warehouse (if any)		
(iii) Address of Bonded Warehouse		
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name
(d) Shop / Office Number	(e) Street / Road	(f) Village / Town / City
(g) District	(h) State	(i) PIN

Section F – Authorization Details

(1) Signature of selling dealer or consignor or person delivering the goods to the clearing and forwarding agent	
(2) Signature of clearing and forwarding agent or any person authorized to sign on his behalf	
(3) Signature of person taking delivery of goods for transport	

Section G – Declaration and Certification

I / We -----declare that to the best of my/our knowledge and belief the information furnished in the above statement is true, correct and complete.	
Name of clearing and forwarding agent	Signature
Date (Day/Month/Year)	

Form LL

APPLICATION FOR ISSUE OF TRANSIT PASS

[See rule 15(17)]

If you have any query regarding any of the questions consult the nearest Assessment Circle.

Declaration Type

- ☐ Via movement through the State for Schedule VI goods
- ☐ Outgoing Declaration for Schedule VI goods by Clearing and Forwarding Agent (For import made by other State dealer from Tamil Nadu ports)
- ☐ Outgoing Declaration for Schedule VI goods by Consignor

Purpose of Transport

(If option - Outgoing Declaration for Schedule VI goods by Consignor is selected)

☐ Sale/Purchase☐ Branch transfer from head quarters☐ Transfer to Head Quarters from branch☐ Transfer by one branch to another☐ Consignment Transfer☐ Sent for execution of Works contract☐ Sent back after execution of Works contract☐ Sent for labour work/processing☐ Sent back after labour work/processing

(If option - Outgoing Declaration for Schedule VI goods by Clearing and Forwarding Agent is selected)

☐ Movement of goods to other States after clearance from Import

Section A – Details of Consignor/Clearing and Forwarding Agent

(1) Taxpayer Identification Number (If any)/ Clearing and Forwarding Agent's Registration No.														
(2) Name														
(3) Address														
(a) Door / Plot No. Old			(b) Door / Plot No. New			(c) Building Name								
(d) Shop / Office Number			(e) Street / Road						(f) Village / Town / City					
(g) District			(h) State						(i) PIN					
(4) Mobile Number														
(5) Email Address														

Section B – Details of Consignee/Importer

(1) Taxpayer Identification Number (If any)			□□□□□□□□□□											
(2) Name														
(3) Address														
(a) Door / Plot No. Old			(b) Door / Plot No. New			(c) Building Name								
(d) Shop / Office Number			(e) Street / Road						(f) Village / Town / City					
(g) District			(h) State						(i) PIN					
(4) Mobile Number														
(5) Email Address														

Section C - Invoice and Goods Details

Invoice Number / Bill of Entry No.	Invoice Date/Bill of Entry Date	Import/Export Code	Description of Goods / Commodity	Units (nos.)	Quantity	Basic Price (Rs.)	Other charges incl. Customs Duty (if any) (Rs.)	Rate of Tax (%)	VAT/ CST (Rs.)	Total value of goods (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)=(7)+(8)+(10)

Section D - Transporter and Vehicle Details

(1) Mode of Transport			<input type="checkbox"/> By Road <input type="checkbox"/> By Air <input type="checkbox"/> By Sea <input type="checkbox"/> By Inland Waterway <input type="checkbox"/> By Railway <input type="checkbox"/> By Courier <input type="checkbox"/> By other means		
(2) Transport Vehicle number					
(3) Name of the person in charge of the goods					
(4) Mobile Number of person in charge of the goods					
(5) Email Address of person in charge of the goods (optional)					
(6) Transporter's Registration No. (If any)					
(7) Name of Transporter					
(8) Address of Transporter					
(a) Door / Plot No. Old		(b) Door / Plot No. New	(c) Building Name		
(d) Shop / Office Number		(e) Street / Road		(f) Village / Town / City	
(g) District		(h) State		(i) PIN	
(9) Mobile Number of Transporter					
(10) Email Address of Transporter					
(11) Entry checkpost/checkpoints					
(12) Exit checkpost/checkpoints					

Section E – Other Details (Applicable for both Consignor and Clearing and Forwarding Agent)

(1) Name of Port/Address from which goods are cleared or to be consigned (As applicable)		
(i) Port Name (Applicable for Clearing and Forwarding Agent)		
(ii) Name of the Bonded Warehouse (if any - applicable for Clearing and Forwarding Agent)		
(iii) Address of Bonded Warehouse/Place from which goods are consigned		
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name
(d) Shop / Office Number	(e) Street / Road	(f) Village / Town / City
(g) District	(h) State	(i) PIN
(2) Name of Port/ Address to which goods are to be forwarded or to be consigned (As applicable)		
(i) Port Name (Applicable for Clearing and Forwarding Agent)		
(ii) Name of the Bonded Warehouse (if any - applicable for Clearing and Forwarding Agent)		
(iii) Address of Bonded Warehouse/Place to which goods are consigned		
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name
(d) Shop / Office Number	(e) Street / Road	(f) Village / Town / City
(g) District	(h) State	(i) PIN

Section F – Declaration and Certification

I hereby declare that the consignments detailed above being carried by the above vehicle are meant for destination in State. The goods carried will not be unloaded or delivered anywhere within the State of Tamil Nadu.	
Name	Signature
Place	Status
Date (Day/Month/Year)	D D / M M / Y Y Y Y

Transit Pass

Goods vehicle registration number..... carrying the sales or consignment mentioned in the application is permitted to cross the Tamil Nadu State border at(Name of exit checkpost/checkpoint) on or before(date) by..... hours.

Place	Signature of checkpost officer (In case of via movement)
Date (Day/Month/Year)	

Extension of time

Time extended upto.....(hours) on or before(date).

Place:

Signature of officer extending the time

Date (Day/Month/Year):

Full Name and Designation of the officer:

Acknowledgment

Received a copy of transit pass bearing serial number..... generated from system or issued by the checkpost authority on(date) at (time).

Place

Signature of checkpost officer

Date (Day/Month/Year)

Form M**Statement of Quarterly Turnover**

[See rule 7(4)]

*If you have any query regarding any of the questions consult the nearest Assessment Circle.***Part A - Basic Details**

Taxpayer Identification Number		Assessment Circle	
Name of the Department			
Trade Name of the Department			
Period From		Period To	
Type of Return	Original/Revised	Category	Quarterly

Part B - Statement of quarterly turnover of the business

Sl. No.	Buyer Taxpayer Identification Number	Name of Buyer	Invoice No.	Invoice Date	Commodity Code	Sale Value (Rs.)	Rate of Tax (%)	Tax charged (Rs.)	Total Value (Rs.)
Total Quarterly Taxable Sales									

I/Wedeclare that to the best of my/our knowledge that the information furnished in the above return is true and correct and that it relates to the month of

Name of Person	Place	Seal and Signature
Designation	Date	

Form MM

(Form of declaration to be furnished by Logistics Service Provider /Carrier/Bailee/Person in charge of goods)

[See rules 15(3), 15(18)]

If you have any query regarding any of the questions consult the nearest Assessment Circle.

Declaration Type

☐

Outgoing Declaration

☐

Incoming Declaration

Section A – Details of Logistics Service Provider or Owner or Person in charge of goods

(1) Transport Registration Number of Logistics Service Provider, if any										
(2) Name of Logistics Service Provider										
(3) Address of Logistics Service Provider										
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name								
(d) Shop / Office Number	(e) Street / Road		(f) Village / Town / City							
(g) District	(h) State	(i) PIN								
(4) Mobile Number of Logistics Service Provider										
(5) Email Address of Logistics Service Provider										
(6) Name of the person in charge of the goods										
(7) Mobile Number of person in charge of the goods										
(8) Email Address of person in charge of the goods (optional)										

(1) Form JJ/LL/KK No. (if any)

(2) Taxpayer Identification Number / Carrying and Forwarding Agent's Registration No. / Custodian Registration No., if any		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>																				
(3) Name																						
(4) Address																						
(a) Door / Plot No. Old	(b) Door / Plot No. New											(c) Building Name										
(d) Shop / Office Number																						
(e) Street / Road																						
(g) District																						
(h) State																						
(i) PIN																						
(5) Mobile Number																						
(6) Email Address (optional)																						

(7) Taxpayer Identification Number /Carrying and Forwarding Agents																			
Registration No./Custodian Registration No., if any																			
(8) Name																			
(9) Address																			
(a) Door / Plot No. Old					(b) Door / Plot No. New					(c) Building Name									
(d) Shop / Office Number					(e) Street / Road					(f) Village / Town / City									
(g) District					(h) State					(i) PIN									
(10) Mobile Number																			
(11) Email Address (optional)																			

Section C – Details of Address of Consignor or Consignee other than mentioned above

Name of Port / Address from which goods are cleared or to be consigned (As applicable)									
(i) Port Name (Applicable for Carrying and Forwarding Agents)									
(ii) Name of the Bonded Warehouse (if any applicable for Carrying and Forwarding Agents)									
(iii) Address of Bonded Warehouse/Place from which goods are consigned									
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name							
(d) Shop / Office Number	(e) Street / Road	(f) Village / Town / City							
(g) District	(h) State	(i) PIN							

Details of Consignee

Name of Port / Address to which goods are to be forwarded or to be consigned (As applicable)									
(i) Port Name									
(ii) Name of the Bonded Warehouse (if any)									
(iii) Address of Bonded Warehouse/Place to which goods are consigned									
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name							
(d) Shop / Office Number	(e) Street / Road	(f) Village / Town / City							
(g) District	(h) State	(i) PIN							
Purpose of Transport									
Sale/Purchase/Branch transfer from head quarters/Purchase Return/Sales Return/Transfer to head quarters from Branch/Transfer by one Branch to another/Consignment transfer/Sent for execution of Works Contract/Sent back after execution of Works Contract/Sent for labour work/Sent for processing/Sent back after labour work/Sent back after processing.									

Section D - Invoice and Goods Details

Invoice / Delivery Note Number (1)	Invoice/ Delivery Note Date (2)	Description of Goods/Commodity (3)	Units (nos.) (4)	Quantity (5)	Basic Price (Rs.) (6)	Other charges incl. Customs Duty (if any) (Rs.) (7)	Rate of Tax (%) (8)	VAT/ CST (Rs.) (9)	Total Value of goods (Rs.) (10)=(6)+(7)+(9)

Section E - Goods Receipt Details

Receipt No.	Receipt Date	Date of arrival of the Goods at transport premises	Time of arrival of the goods at transporter premises

Section F – Delivery Details

(1) Mode of Transport	<input type="checkbox"/> By Road <input type="checkbox"/> By Air <input type="checkbox"/> By Sea <input type="checkbox"/> By Inland Waterway <input type="checkbox"/> By Railway <input type="checkbox"/> By Courier <input type="checkbox"/> By other means
(2) Transport Vehicle Number	
(3) Trip Sheet Number	
(4) Date on which the goods were consigned	

Section G – Declaration and Certification

I/We----- declare that to that of my/our knowledge and belief the information furnished above is true, correct and complete.

Name

Signature

Place

Status

Date (Day/Month/Year)

Form N**Return showing the details of the amount received or returned due to price variation**

[See rules 7(6), 8(4)]

*If you have any query regarding any of the questions consult the nearest Assessment Circle.***Part A - Basic Details**

Taxpayer Identification Number		Assessment Circle	
Firm Name of Dealer			
Trade Name of Dealer			
Period From		Period To	
Type of Return	Original/Revised	Category	Yearly

Part B - Details of price variation to be declared by Buyer

Sl. No.	Taxpayer Identification Number of Seller	Name of Seller	Amount received due to price variation (Rs.)	Commodity Code	Rate of Tax (%)	Amount of Input Tax Credit to be reversed (Rs.)
Total						

Part C - Details of price variation to be declared by Seller

Sl. No.	Taxpayer Identification Number of Buyer	Name of Buyer	Amount returned due to price variation (Rs.)	Commodity Code	Rate of Tax (%)	Tax Refundable (Rs.)
Total						

Part D - Declaration

Declare that to the best of my/our knowledge that the information furnished in the above return is true, correct and complete.		
Name of Person	Place	Seal and Signature
Designation	Date	

Form P**Notice of Assessment and Refund Order**

[See rules 8(4), 8(6), 14(18), 14(22)]

Taxpayer Identification Number:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Assessment Year:

To

Thiru/Thiruvallargal

Please take notice that you have been provisionally assessed / finally assessed / reassessed / modified on appeal or revision under the Tamil Nadu Value Added Tax Act, 2006 to a tax / compounded amount of Rs..... (Rupees.....only) for the month / year and that after deducting the total amount of the monthly payments already made by you towards the tax / compounded amount / penalty for the year a sum of Rs.....(Rupees.....only) is refundable to you and this will be adjusted towards arrears of tax / compounded amount / penalty due by you for the previous year(s) and the current year as detailed below:-

Sl. No.	Year	Amount of arrears (Rs.)
	Total	

2. After the above adjustment, a sum of Rs.....
(Rupees.....only) is still due for refund to you.

Signature

Assessing Authority:

Name

Designation

Place

Date

Seal

[See rule 9(1)]

If you have any query regarding any of the questions consult the nearest Assessment Circle.

Section A - Details of Contractee

11 Digit Tax Deductor Identification Number			
For the month of		Financial Year	

Section B - Details of Works Contract, Amount Paid and Amount of Tax Deduction at Source deducted and to be deposited

Sl. No.	Taxpayer Identification Number of contractor/ sub-contractor (if any)	Name of contractor(s)/sub-contractor	Address of contractor(s)/sub-contractor	Contract Number	Contract Date	Total value of Works Contract (Rs.)	Location of contract	Type of contract with rate of tax	Duration of contract from and to	Payment made towards the contract		Details of TDS Deposited	
										Contractual payment made during month (Rs.)	Cumulative contractual payment made (Rs.)	TDS liability for current month (Rs.)	TDS deposited till date (Rs.)
1	2	3	4	5	6	7	8	9	10	11	12	13 (9*11)	14
Total Amount													

Section C – Declaration

I do hereby declare that the particular furnished above are true, correct and complete to the best of my knowledge and belief.

Signature _____

Name	Status / Designation
------	----------------------

Form T**Certificate of Deduction of Tax at Source**

[See rule 9(3)]

If you have any query regarding any of the questions consult the nearest Assessment Circle.

Tax Deduction at Source Certificate Number			
Taxpayer Identification Number of Dealer / Contractor / Unregistered Dealer		Name of Dealer / Contractor / Unregistered Dealer	
Tax Deduction Identification Number of Contractee		Name of Person / Contractee	
Amount of Tax Deducted		Assessment Circle	
Challan Number		Permanent Account Number under Income Tax Act	

Certified that a sum of Rupees was deducted as tax at source by
 from the payments amounting to Rs.....disbursed in cash / credited to the account of
 on in consideration of the contract executed by in
 compliance with contract of work order numberdated

Certified that the aforesaid amount of tax has been deposited in the Treasury vide
 Challan No.....dated.....

Form UU

Application for enrollment as a VAT practitioner

[See rule 17(2)]

If you have any query regarding any of the questions consult the nearest Assessment Circle.

Section A – Name, Address and Communication details of VAT practitioners

(1) Name of VAT practitioner		First Name	Middle Name	Surname
(2) Permanent Account Number				
(3) Firm Name				
(4) Status of the VAT practitioner in the Firm		<input type="checkbox"/> Proprietor	<input type="checkbox"/> Partner	<input type="checkbox"/> Director
(5) Percentage of share in the Partnership (if partner)				
(6) Present address of practitioner				
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name		
(d) Flat / Apartment No.	(e) Street / Road	(f) Village / Town / City		
(g) District	(h) PIN	(i) Property Tax Number	(j) Electricity Board Connection No.	
(k) Census Code Number	(l) Ownership Details		<input type="checkbox"/> Owned	<input type="checkbox"/> Rented
(7) Permanent address of practitioner				
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name		
(d) Flat / Apartment Number	(e) Street / Road	(f) Village / Town / City		
(g) District	(h) PIN	(i) Property Tax Number	(j) Electricity Board Connection No.	
(k) Census Code Number	(l) Ownership Details		<input type="checkbox"/> Owned	<input type="checkbox"/> Rented
(8) Communication Details				
(a) Landline Number		(b) Mobile Number	(c) Email Address	
(d) Website, if any		(e) FAX Number		
Division		Zone	Circle	
(9) Address of Firm/Company				
(a) Door/Plot No. Old	(b) Door/Plot No. New	(c) Building Name		
(d) Shop / Office Number	(e) Street / Road	(f) Village / Town / City		
(g) District	(h) PIN	(i) Property Tax Number	(j) Electricity Board Connection No.	
(k) Census Code Number	(l) Ownership Details		<input type="checkbox"/> Owned	<input type="checkbox"/> Rented
(10) Communication details of Firm/Company				
(a) Landline Number		(b) Mobile Number	(c) Email Address	
(d) Website, if any		(e) FAX Number		

TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

Section B – Qualification Details

Category	Chartered Accountant <input type="checkbox"/> Retired employee of Tamil Nadu Commercial Tax Department <input type="checkbox"/>	Cost Accountant <input type="checkbox"/> Others <input type="checkbox"/>
(1) Name of the Accountancy Examination passed/Qualification obtained		
(2) Month and Year of Examination passed	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(3) Examination Roll number		
(4) (i) If retired TNCTD employee, date of retirement/resignation (ii) Designation at the time of retirement/resignation (iii) Number of years served in the department as assessing authority (iv) Name of the Assessment circle	From <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	To <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Section C – Declaration and Certification

I declare that the particulars furnished in the application above are true, correct and complete to the best of my knowledge and belief.	
I also declare that I am qualified to attend before any Tax Authority other than High Court under Section 78 of the Tamil Nadu Value Added Tax Act, 2006.	
Name	Signature
Date (Day/Month/Year)	

	Received By	Approved By
Office		
Name		
Signature		
Date		

Form W

[See rule 11(2)]

Taxpayer Identification Number:

--	--	--	--	--	--	--	--	--	--

Assessment Year:

To
The Assessing Authority,
..... Assessment Circle.

Sir,

I / We have exported / sold to under-mentioned quantity and description of the goods to..... Bill of Lading is attached.

I am / We are not in position to adjust the input tax credit during the year..... I/We request that refund of this credit may be granted.

1 Particulars of the goods exported

- (i) Description:
- (ii) Quantity:
- (iii) Value:
- (iv) Purchase Order No. and Date:
- (v) Export Invoice No. and Date:
- (vi) Shipping Bill/Airway Bill No. and Date:
- (vii) Bill of Lading No. and Date:
- (viii) Letter of Credit No. and Date:
- (ix) Importer/Exporter Code No.:
- (x) e-BRC No.:
- (xi) e-BRC Date:
- (xii) e-BRC Value of realization:
- (xiii) e-BRC Currency:
- (xiv) e-BRC Value in INR:
- (xv) Bank Name:
- (xvi) Branch Name:
- (xvii) IFSC:

2 Particulars of Input tax paid

- (i) Name and address of the seller with Taxpayer Identification Number :
- (ii) Invoice Number and Date:
- (iii) Description of goods purchased within the State:
- (iv) Quantity:
- (v) Value and Rate of tax:
- (vi) Input tax paid:
- (vii) Input tax credit relatable to the export

	1%	5%	14.5%
(a) Quantity of inputs relatable to export:			
(b) Value:			
(c) Input Tax on (b):			

3 Amount of refund claimed:

I/We certify that the aforesaid particulars are correct and I am/We are the rightful claimant(s) to the refund of tax due thereon which may be allowed in my/our favour.

I/ We undertake to refund, on demand being made, any refund erroneously paid to me/us.

I/We declare that I/We have not filed/will not file any other claim for refund under rule 11(2) for the year to which this claim relates.

Signature and full address of the claimant(s)

Note: The applicant shall file duly attested copy of Import/Export licences along with first claim of refund made by him. This is not necessary for subsequent claims.

Form WW**Audit Report under Section 63-A of the Tamil Nadu Value Added Tax Act, 2006**

[See rule 16-A]

Audit Report - Applicability of Annexures

Part	Index	Applicability (Yes/No/NA)
		Yes/No
Part A	General information	
Part B	Accounts Information	
Part C	Business Information	
Part D	Ratio	
Part E	Verification Details	
Part F	Tax Deducted at Source on Works Contract	
Part G	Dealers paying tax under Compounding Option	
Part H	Summary of defects	
Part I	Remarks by auditor	

Part A - General Information

Sl. No.	Particulars	Remarks
1	Taxpayer Identification Number	
2	Legal Name of the Business/Dealer	
3	Trade Name of Dealer	
4	Permanent Account Number	
5	Principal Place of Business	
	Door No./Plot No. (Old)	
	Door No./Plot No. (New)	
	Building Name	
	Shop/Office Number	
	Street/Road	
	Village/Town/City	
	District	
	Pincode	
	Type of premises - Ownership Details (Owned/Rented)	
	Property Tax Number	
	Electricity Board Connection Number	
	Census Code Number	

6	Whether Principal Place of Business is same as declared during Registration	Yes/No
	If no, please give details of correct Principal Place of Business	
	Door No./Plot No. (Old)	
	Door No./Plot No. (New)	
	Building Name	
	Shop/Office Number	
	Street/Road	
	Village/Town/City	
	District	
	Pincode	
	Type of premises - Ownership Details (Owned/Rented)	
	Property Tax Number	
	Electricity Board Connection Number	
	Census Code Number	
7	Additional Place(s) of Business	
	Type of Additional Place of Business	
	Name of Additional Place of Business	
	Door No./Plot No. (Old)	
	Door No./Plot No. (New)	
	Building Name	
	Shop/Office Number	
	Street/Road	
	Village/Town/City	
	District	
	Pincode	
	Type of premises - Ownership Details (Owned/Rented)	
	Property Tax Number	
	Electricity Board Connection Number	
	Census Code Number	
8	Whether all Additional Place(s) of Businesses are declared in Registration?	Yes/No
	If no, please give details of not declared Additional Place(s) of Business	
	Type of Additional Place of Business	
	Name of Additional Place of Business	
	Door No./Plot No. (Old)	
	Door No./Plot No. (New)	
	Building Name	
	Shop/Office Number	
	Street/Road	
	Village/Town/City	
	District	
	Pincode	
	Type of premises - Ownership Details (Owned/Rented)	
	Property Tax Number	
	Electricity Board Connection Number	
	Census Code Number	

9	Constitution of Business	
10	Nature of Business	
11	Commodity Details	
	Commodity Description	
	Commodity Code	
12	Other undeclared Commodities	
	Commodities Description	
	Commodity Code	
13	Registration Details	
	Central Excise Registration Number	
	Import /Export Code Number	
	Corporate Identity Number	
	Industry Registration No. / Small Scale Industries Number	
	Custom Registration Number	
	Registration under Trade Mark Act	
	Local Body License Number, if any	
	Partnership Firm Registration Number	
	Service Tax Registration Number	
	Society Registration Number	
	Special Economic Zone Unit Registration Number	
	Liquor License Number	
14	Details of Proprietors/ Partners/Directors/ Members as on 31.03. ____	
	Permanent Account Number	
	First Name	
	Middle Name	
	Surname	
	Status	
	Extent of Interest	
	Address	
15	Whether all details of Proprietors/Partners/Directors/Members are declared in Registration?	Yes/ No
	If no, please give details of such Proprietors/ Partners/Directors/ Members	
	Permanent Account Number	
	First Name	
	Middle Name	
	Surname	
	Status	
	Extent of Interest	
	Address	
16	Bank Account Details (Multiple Show)	
	Name of the Bank	
	Branch Name	
	Account Number	

17	Undeclared Banks details	
	Name of the Bank	
	Branch Name	
	Account Number	
18	Period in Audit (Ref Note 3)	
19	Address where books of Accounts of previous years are kept?	
	Door No./Plot No. (Old)	
	Door No./Plot No. (New)	
	Building Name	
	Shop/Office Number	
	Street/Road	
	Village/Town/City	
	District	
	Pincode	
	Type of Premises - Ownership Details (Owned/Rented)	
	Property Tax Number	
	Electricity Board Connection Number	
	Census Code Number	
20	Address where books of accounts of current year are kept?	
	Door No./Plot No. (Old)	
	Door No./Plot No. (New)	
	Building Name	
	Shop/Office Number	
	Street/Road	
	Village/Town/City	
	District	
	Pincode	
	Type of Premises - Ownership Details (Owned/Rented)	
	Property Tax Number	
	Electricity Board Connection Number	
	Census Code Number	
21	Language in which books are maintained	
22	(i) Whether books of accounts are computerized?	Yes/No
	(ii) If yes, name of package used for Accounting	
23	List of books of accounts maintained (Ref Note 2)	
24	(i) List of books of accounts examined (Ref Note 2)	
	(ii) Whether books of Accounts are maintained up-to-date?	Yes/No
	(iii) Date of last entry?	
25	Method of valuation of closing stock employed in the previous year	
26	(i) Opted for Composition (Yes/No)	
	(ii) If yes, which section?	
27	Type of Incentive being availed (Interest Free Sales Tax Deferral / Waiver / Memorandum of Understanding)	
28	Refunds claimed, if any	
	Whether all the relevant records are found in order	Yes/No

29	Other Aspects	
	(i) Sales are commensurate with purchases, particularly in respect of inter-State purchases	Yes/No
	(ii) Percentage of Gross Profit for previous year	
	(iii) Percentage of Gross Profit for current year	
	(iv) Is there any significant variation between Gross Profit Ratio of last year and new year	Yes/No
	If yes, then give remarks	
	(v) Whether there is any Miscellaneous Expenses to be written off/ Deferred Revenue Expenditure	Yes/No
30	Have the name board/certificate displayed	Yes/No
31	Whether involved in e-Commerce/Multi Level Marketing	Yes/No
32	Other Information, if any (specify)	

Notes:**Note : 1**

Closing stock valuation method	Value
Raw material	Cost
Work in progress	Market Value
Finished goods / Trading goods	Cost or Market Value whichever is lower
Packing material	Average Cost
Consumables	

Note:2

Books of Account		
Balance Sheet	Maintained	Verified
Profit and Loss Account		
Trading and Manufacturing Account		
Cash and Bank Book		
Sales Register		
Purchase Register		
Input Tax Credit Adjustment Account		
Capital Goods Input Tax Credit Adjustment Account		
Production cum Stock Account in Form H		
Stock Transfer Account		
Sales on behalf of Principal Account		
Stock received on behalf of Principal Account		
Form 8 Register		
Form 10 Register		
Form 12 Register		
Form 13 Register		
Form NN Register		
Please add, if any other books of accounts are maintained/verified		

Note : 3

Detail head	As per last year	As per current year	Difference	Reason for difference
% of Gross Profit / Loss				
Miscellaneous Income				
Finished Goods / Trading Goods				
Packing Material				
Consumables				

Contd. on next page..

Section A - Details of Total Purchases and Input Tax Credit

[illegible]

[illegible]

268-22-Ex. III-1a—5

Section C : Details of Output Tax Liability

Description of Output Tax / Input Tax / Payment					Tax due on Schedule I Goods	Tax due on Schedule II Goods	Tax due on Inter-State Sales
1	Total Tax due						
2	Output Tax due and eligible for Refund as per incentive scheme (MOU Dealer only)						
3	Tax Paid (as per 2)						
4	Tax Payable (1-3)						
5	Total Input Tax Credit available						
	i Input Tax Credit brought forward from previous year						
	ii Net Input Tax Credit available for the year (Total of net Input Tax Credit)						
	iii Total Input Tax Credit available for Adjustment for the year						
6	Balance Tax Payable (Specify amount only if B is higher than A) (if 4>5(iii))						
7	Less: Tax Deferred						
8	Balance Tax Payable						
9	Less: Payment made for tax period as:						
	i Entry Tax						
	ii Advance Tax						
	iii Tax against Return						
	iv Tax Deducted at Source Credit						
	v Any Refund Adjustment Order						
	vi Total amount adjusted						
10	Net Tax Payable [8-9(vi)]						
11	Excess Input Tax Credit (Specify amount only if A is higher than B) (if 5(iii)>4)						
12	Less: Adjustment of Input Tax Credit against Central Sales Tax Liability						
13	Excess Input Tax Credit available after adjusting Central Sales Tax Liability						
14	Carried forward Input Tax Credit						
15	Total Tax liability under Value Added Tax (Sum of Schedule I + Schedule II)						
16	Total Tax liability under Central Sales Tax						

Annexure 1 - Refund Claimed Details

Sl. No.	Type of Refund	Refund Period From	Refund Period To	Amount of refund claimed
1	Refund on Application for Zero-rated Sales			
2	Refund after Assessment, Appeal, Revision, Re-assessment			
3	Refund in case of Auction			

Annexure 2 - Details of Input Tax Credit Reversal / Adjustment

Sl. No.	Nature of transactions	Commodity Code	Value of goods involved (Rs.)	Rate of tax (%)	Amount of Input tax to be reversed (Rs.)
1	Goods used for civil structures – Section 2(11)				
2	Unavailed credit on Capital goods (time barred) – Section 19(3)(b)				
3	Reversal of Input Tax Credit on capital goods used for manufacture of exempted goods – Section 19 (6) and Rule 10(4)(e)				
4	Stock transfer / Consignment Sales without Form 'F' – Section 19(2)				
5	Stock Transfer / Consignment Sales with Form 'F' – Section 19(4)(i) and (ii)				
6	Reversal of Input Tax Credit on Exempted sales of goods – Section 19(5)(a)				
7	Input Tax Credit availed for Finished goods subsequently exempt – Section 19(12)				
8	Goods utilized for self use – Section 19(7)(a)				
9	Purchase of automobiles and spare parts other than dealer in Automobiles - Section 19(7)(b)				
10	Purchase of Air-conditioners other than dealer in Air-conditioners - Section 19(7)(c)				
11	Goods given as gift, free sample and goods consumed for personal use – Section 19(8)				
12	Inputs destroyed in fire or lost – Section 19(9)(ii)				
13	Inputs damaged in intermediary stage of manufacture- Section 19(9)(iii)				
14	Goods sold at a price lesser than the cost price – Section 19(20)				
15	Input Tax Credit on goods sent for job work outside the State				
16	Reversal of Input Tax Credit on account of Leasing of goods under Section 4				
17	Any other reversals				

Annexure 3 - Return Summary

Period to which the return relates	Date of Filing return	No. of days delayed	Tax Amount (Rs.)	Interest Due (Rs.)	Remarks

Annexure 4 - Payment Summary

Period to which the return relates	Date of payment	No. of days delayed	Tax Amount (Rs.)	Interest Due (Rs.)	Remarks

Annexure - 5 – Unit-wise bifurcation of Sales and Purchases details

Type	Name	Input					Output				
		Exempted	Local Taxable	Inter-State Import	Total Purchases	Total Input Tax Credit	Exempted	Local Taxable	Inter-State Import	Total Sales	Total Output tax
Principal Place of Business											
Branch											

Note : For all the annexures all the details will be entered by the enforcement authority as well as CA/CWA.

Part C - Business Information

Part C - Business Information										
Sl. No.	Particulars	Tax Rates (%)					Non VAT	Total		
		Exempt	1	2	5	14.5				
		As per books								
A	Trading Concern									
	Local									
1	Opening Stock									
2	Add: Purchases during the audit period									
3	Less: Purchase Returns									
4	Net Purchase Value (2-3)									
5	Sales during the audit period									
6	Less: Sales Return									
7	Sales Value (5-6)									
8	Less: Gross Profit									
9	Cost of goods sold (7-8)									
10	Closing Stock as per calculation									
11	Actual Stock									
12	Shortage/Excess, if any									
13	Add: Profit on above short or excess									
14	Probable value of goods undeclared									
15	Tax on such difference									
	Other than Local									
1	Opening Stock									
2	Purchases during the audit period									
3	Less: Purchase Returns									
4	Net Purchase Value(2-3)									
5	Sales during the audit period									
6	Less: Sales Return									
7	Sales Value (5-6)									
8	Less: Gross Profit									
9	Cost of goods sold (5-6-7)									
10	Closing Stock as per calculation									
11	Actual Stock									
12	Shortage/Excess, if any									
13	Add: Profit on above short or excess									
14	Probable Value of Goods undeclared									
15	Tax on such difference									

B	Manufacturing Concern							
	Raw Materials							
	1 Opening Stock							
	2 Purchases during the audit period							
	3 Consumption during the audit period							
	4 Sales during the audit period							
	5 Closing Stock as per calculation							
	6 Yield of Finished Products							
	7 Percentage of yield							
	8 Actual Stock							
	9 Shortage/Excess, if any							
	Work in progress							
	1 Opening work in progress							
	2 Addition to work in progress							
	3 Converted to finished goods during the audit period							
	4 Closing Stock as per calculation							
	5 Actual Stock							
	6 Shortage/Excess, if any							
	7 Tax on such difference							
	Finished Products/By-Products							
	1 Opening Stock							
	2 Purchases during the audit period							
	3 Quantity manufactured during the audit period							
	4 Gross Profit							
	5 Sales during the audit period							
	6 Closing Stock as per calculation							
	7 Actual Stock							
	8 Shortage/Excess, if any							
	9 Tax on such difference							

Part D - Ratio				
Sl. No.	Particulars	Values	Normal/Less/High	Remarks
Ratio				
1	Gross Profit (A)			
	Total Sales Turnover (Local and Inter-State) (B)			
	Ratio : Gross Profit/Total Sales Turnover (Local and Inter-State) (C = A/B)			
2	Net Profit (D)			
	Total Sales Turnover (Local and Inter-State) (B)			
	Net Profit/Total Sales Turnover (Local and Inter-State) (E = D/B)			
3	Closing Stock (F)			
	Total Sales Turnover (Local and Inter-State) (B)			
	Closing Stock/ Total Sales Turnover (Local and Inter-State) (G = F/B)			
4	Material Consumed (H)			
	Finished Goods Produced (I)			
	Material Consumed/Finished Goods Produced (J = H/I)			
5	Net Purchases (a)			
	Total sales including stock transfer (b)			
	Input/Output Ratio (c=a/b)			

Part E - Verification Details

Details of ineligible Input Tax Credit							
Sl. No.	Ineligible Input Tax Credit (If yes, quantify the value)	Yes/No	Value	Input Tax/Tax involved	Addition in liability	Reduction in liability	Section
1	Whether Input Tax Credit supported by purchase invoices and other supporting Documents						
2	Whether Input Tax Credit claimed from Compounding Sellers						
3	Whether Input Tax Credit claimed on purchases from stopped business/TIN cancelled cases						
4	Whether Input Tax Credit claimed on invoices without receipt of Goods						
5	Whether Input Tax Credit availed twice on same invoice						
6	Whether goods are sold below cost price						
7	Whether Input Tax Credit claimed on purchases made from Bill traders/bogus dealer invoices						
8	Whether Input Tax Credit claimed on forged or fake documents						
9	Whether Input Tax Credit claimed on invoices without actual movement of goods						
10	Whether Input Tax Credit claimed on ineligible capital goods						

11	Whether Input Tax Credit on Capital goods meant for new units/other units/division claimed for unrelated output								
12	Whether any Input Tax Credit on Capital goods adjusted after three years of commercial production								
13	Whether Input Tax Credit on Capital goods reversed for Exempted outputs (wholly or proportionately)								
14	Whether Input Tax Credit paid under Section 12 of TNVAT Act, 2006								
15	Whether Input Tax Credit on Capital goods claimed in excess of 50% within a year								
16	Whether Input Tax Credit on Capital goods (Plant and Machinery) claimed in the same month of purchase even before commercial production								
17	Whether Input Tax Credit reversed on exempted goods sales								
18	Whether Input Tax Credit reversed for sales made to units availing exemption/waiver								
19	Whether Input Tax Credit reversed on purchases taken for personal use								
20	Whether Input Tax Credit reversed on goods purchased and destroyed in fire/accident/theft/loss, etc., including semi-manufactured goods								
21	Whether any Input Tax Credit was adjusted on purchases not eligible for set-off like Air-conditioners, vehicles, etc.								
22	Whether reversal of Input Tax Credit made on purchase returns								
23	Whether reversal of Input Tax Credit made on gifts, free samples, etc., which were purchased locally								
24	Whether any claim of Input Tax Credit was time barred								
25	Whether Input Tax Credit reversed on inter-State Stock transfer/Consignment transfers proportionately								
26	Whether any Input Tax Credit was claimed without original tax invoice								
27	Whether Input Tax Credit reversed on inputs used for service/labour works								
28	Whether Input Tax Credit claimed on any inter-State purchases								
29	Whether any Input Tax Credit was adjusted for locally purchased inputs which were manufactured or processed outside the State								

Other Details

Sl. No.	Particulars	Yes/No	Value	Input Tax /Tax involved	Addition in Liability	Reduction in Liability
1	Whether every disposal of By-products properly accounted in books					
2	Whether Credit card sales or e-commerce transactions are properly accounted					
3	Whether all the checkpost movement have been properly accounted.					
4	Whether any offences were booked by way of lorry check or at check-post during the past year on dealer and Compounding fees was levied					
5	Branch Transfers					
	a) Whether the stock value with books of accounts and actual stock records are verified					
	b) Whether the movement is a result of prior contract					
6	Whether the claim of sale of business as a whole is correct					
7	Whether the claim of sales return is within six months					
8	Whether the claim of unfructified sales is correct					
9	Whether the sale of assets, have been accounted and liability been discharged					
10	Whether the sale of DEPB License, REP license, patents, Hank Yarn obligation, etc., is properly accounted and paid tax					
11	Whether tax has been charged on sales price including the excise duty, etc.					
12	Whether there were any excess collection of tax made on sales					
13	i) Whether the Dealer is availing / repaying deferral/waiver correctly					
	ii) Whether any violation noticed (If yes then details thereof)					
14	i) Whether the class of goods purchased against Form C are included in the relevant list appended to the registration certificate issued under the Central Sales Tax Act					
	ii) Whether the goods purchased against Form C are utilized for the intended purpose					
	iii) Whether the dealer has contravened any of the provisions (If yes, then details thereof)					
15	Whether any under valuation in the price of the product in comparison with other competitor products / brands is noticed					
16	Whether dealer has noted all the place of business in his registration certificate					
17	Whether the books required to be kept under the provisions of the Act and the rules are maintained are available at the place of business and up to date					
18	Whether the stock found during inspections have been accounted for in the books and latest bills for purchase available have been recorded in the books.					
19	Whether the manufacturing accounts are maintained with correct and details of both raw materials and finished products are present					

20	Whether purchases and sales are supported by vouchers and bills for sales are issued systematically with the details of tax collected at the prescribed rate in TNVAT Act and CST Act					
21	Whether the goods are stocked only at the places mentioned in the registration certificate					
22	Whether the exemption claimed on sales of commodity and transactions are correct					
23	Whether the rate of tax adopted on the commodities are correct					
24	Whether concessional rate of tax/exemption are claimed based on valid Declaration forms					
25	Whether Entry Tax paid is correctly set off					

Note: Part E is just to bifurcate and separate out the details as mentioned in Part B (Accounts information) and Part G (Compounding dealer). Liability of dealer shall be calculated on basis of Part B and hence all the values having impact on liability of dealer needs to be taken care in Parts B and G.

Sl. No.	Particulars	Remarks
1	Whether all purchases are local purchases	
2	Whether the dealer is a manufacturer or importer	
3	Whether tax has been collected from customers	
4	Whether set-off has been claimed	
5	Whether option is filed in time	

Section for payment of tax at compounded rate (Select Yes if you are applicable)

Part A - For Dealers who have opted to pay tax under Section 3(4) of the TN VAT Act, 2006.

Part B - For Dealers who have opted to pay tax under Section 6 of the TNVAT Act, 2006.

Part C - For Dealers who have opted to pay tax under Section B of the TNVAT Act, 2006.

Total amount for the month due

Part D - For Dealers who have opted to pay tax under Section 6-A of the TNVAT Act, 2006.

Enter the appropriate number of chambers in the Brick Kilns	Tax due for year (Based on number of Kilns chambers) (Rs.)	Tax paid up to previous month (Rs.)	Balance Tax due for Year (Rs.)	Balance for month - Balance due for Year / Balance Months (Rs.)

Part H - Summary of the additional tax liability / additional refund due to the dealer on audit for the year

Particulars	As per Return (Rs.)		As per Audit (Rs.)		Difference (Rs.)	
	Turnover	Tax	Turnover	Tax	Turnover	Tax
Local Purchases from Registered Dealer						
Less: Purchases Return from Registered Dealer Purchases						
Add: Purchases from Unregistered Dealer and purchase by Manufacturer from below threshold dealers - Section 12						
Add: Goods received from Local Principal to be declared by Local Agents						
Total of Local Exempted and Taxable Purchases						
Less: Adjustment in Input Tax Credit due to Reverse Credit						
Less: Input Tax Credit Refund claimed as per Government Order						
Add: Local purchases and eligible Input Tax Credit on Capital Goods						
Net Input Tax Credit available for adjustment						
Add: Local purchases from Compounding dealers and purchases from below threshold dealers						
Add: Local purchase of Second Schedule goods						
Total Local purchases						
Total Inter-State purchases and imports						
Total Inter-State Stock Inward						
Gross purchased during the Month						
Local sales to Unregistered Dealer						
Add: Local sales to Registered Dealer						
Add: Local sales made by Local Agents - to be declared by Principal						
Add: Local sales on behalf of Local Principal by Agent to be declared by local agents						
Less: Sales Return from Registered Dealer						
Net Local Taxable Sales						

Add: Liability under Section 12						
Net Sales and Output Tax						
Add: Zero-rated Goods – Sales to Special Economic Zone and Schedule V notified organizations within the State of Tamil Nadu						
Add: Exempted Local Sales – Schedule IV goods and sales exempted by Notification						
Total Exempted and Taxable Turnover and Output Tax						
Output Tax Items of Second Schedule goods						
Total Sales and Tax of Second Schedule goods						
Total Exempted Turnover						
Total Sales and Tax of Second Schedule goods and Exempt turnover						
Total Inter-State turnover						
Total Inter-State Stock Inward and Export related Sales						
Gross value of goods sold and outward transfer during month						
Total Tax due						
Output Tax due and eligible for refund as per incentive scheme (MOU Dealer only)						
Tax payable after adjustment of eligible refund as per incentive scheme (MOU Dealer only)						
Total Input Tax Credit available						
Balance Tax Payable						
Less : Tax Deferred						
Less : Payment made for tax period						
Net Tax Payable						
Excess Input Tax Credit						
Less : Adjustment of Input Tax Credit against Central Sales Tax liability						
Carried forward Input Tax Credit						

Part I - Remarks by auditor	
Sl. No	Remarks
1	The dealer was advised to pay differential tax liability of Rs. with interest of Rs..... and Penalty of Rs.....
2	The dealer was advised to reverse Input Tax Credit of Rs..... and pay the same with interest of Rs.....
3	The dealer was advised to make a claim of Refund of Rs.....

For
Chartered Accountants
Name
Proprietor/Partner
Membership No.

Date
Place

Digital Signature/Signature of Chartered Accountant

Declaration

I (Name of the Authorized Signatory).....
In my capacity as (Designation).....
Of (Name of the Dealer).....
At (Address of the Dealer).....

do hereby declare that the particulars given above are true and correct to the best of my/our knowledge, information and belief and all the information furnished hereinabove is in accordance with our books of accounts and the returns submitted.

Name

Designation

Digital Signature/Signature

Enclosures:-

- 1) Descriptive Report of non-compliance, shortcomings and deficiencies in the returns filed by the dealer.
- 2) Copies of Trading and Profit and Loss account and Balance Sheet.

Form X**Form of Appeal under sections 51 and 52***[See rule 14(1)]*

Taxpayer Identification Number:

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To

The Appellate Deputy Commissioner of Commercial Taxes

The Appellate Joint Commissioner of Commercial Taxes

Theday of20....

1.	Circle in which the assessment was made						
2.	Tax type						
3.	Assessment year						
4.	Authority who passes the order in dispute						
5.	Proceedings number and date of Assessing Authority against which Appeal is filed						
6.	Date of communication of the order now appealed						
7.	Address to which notice to be sent to the appellant						
8.	Relief claimed in appeal						
Sl. No.	Nature of dispute	Turnover involved (Rs.)	Rate of tax (%)	Tax amount (Rs.)	Input tax credit (Rs.)	Penalty (Rs.)	
i	Turnover disputed						
ii	Rate of tax disputed						
iii	Input tax credit disputed						
iv	Concession / Exemption disallowed						
v	Penalty disputed						
vi	Any other dispute						
9.	Grounds of Appeal, etc.						
i							
ii							
iii							
iv							
v							
vi							

Appellant(s)

(Authorized Representative)

VERIFICATION

I/We the appellant(s) named in the above appeal do declare that what is stated therein is true to the best of my/our knowledge and belief.

Verified today the day of20....

Appellant(s)

(Authorised Representative)

Note.-

(1) The appeal should be in duplicate and should be accompanied by two copies (one of which should be the original or a certified copy) of the order appealed against, unless the omission to produce the original or a certified copy thereof is explained to the satisfaction of the appellate authority.

(2) The appeal should be accompanied by satisfactory proof of payment of the tax admitted by the appellant to be due or of such installments thereof as might have become payable as the case may be and 25% of the difference of the tax assessed by the assessing authority and the tax admitted by the appellant.

(3) The appeal (should be written either in English or in Tamil) and should set forth concisely and under distinct heads the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.

(4) The appeal should be accompanied by a Treasury receipt in support of having paid the prescribed fee. The fee shall be credited in a Government Treasury to the appropriate head of account.

Form Y

Form for Revision under sections 54 and 57

[See rule 14(7)]

Taxpayer Identification Number:

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To

The Joint Commissioner of Commercial Taxes.....

The Additional Commissioner of Commercial Taxes.....

Theday of20...

1.	Name of appellant(s)								
2.	Proceedings Number/year								
3.	Date of Proceedings								
4.	Authority who passes the order in dispute								
5.	Date of communication of the order against which the revision is filed.								
6.	Name of Authorized Representative								
7.	Email Address								
8.	Mobile Number								
9.	Address to which notice to be sent to the appellant(s)								
10.	Relief claimed in appeal								
Sl. No.	Nature of dispute	Turnover involved (Rs.)	Rate of tax (%)	Tax amount (Rs.)	Input tax credit (Rs.)	Penalty (Rs.)	Compounding Fee (Rs.)	Interest (Rs.)	
i	Turnover disputed								
ii	Rate of tax disputed								
iii	Input tax credit disputed								
iv	Concession / Exemption disallowed								
v	Penalty disputed								
vi	Advance tax disputed								
vii	Security disputed								
viii	Compounding fee disputed								
ix	Interest								
x	Any other dispute								
11.	Grounds of Revision, etc.								
i									
ii									
iii									
iv									
v									
vi									

Appellant(s)

(Authorized Representative)

VERIFICATION

I/We the appellant(s) do hereby declare that what is stated therein is true to the best of my/our knowledge and belief.

Verified today the day of20...

Appellant(s)

(Authorised Representative)

Note.-

(1) The revision application should be in duplicate and should be accompanied by two copies (one of which should be the original or a certified copy) of the order appealed against, unless the omission to produce the original or a certified copy thereof is explained to the satisfaction of the revision authority.

(2) The revision application should be written in English and should set forth concisely and under distinct heads the ground of revision without any argument or narrative and such grounds should be numbered consecutively.

Form Z**Form of Appeal Memorandum to the Appellate Tribunal under section 58(1)**

[See rule 14(10)]

Taxpayer Identification Number:

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IN THE APPELLATE TRIBUNAL	CHENNAI
	COIMBATORE
	MADURAI

No of 20....

1.	Circle in which the assessment was made						
2.	Tax type						
3.	Assessment year						
4.	Authority who passes the order in dispute						
5.	Proceedings number and date of Assessing Authority against which Appeal is filed						
6.	Date of communication of the Appeal order now appealed						
7.	Address to which notice to be sent to the appellant						
8.	Address to which notice to be sent to the respondent						
9.	Relief claimed in appeal						
Sl. No.	Nature of dispute	Turnover involved (Rs.)	Rate of tax (%)	Tax amount (Rs.)	Input tax credit (Rs.)	Penalty (Rs.)	
i	Turnover disputed						
ii	Rate of tax disputed						
iii	Input tax credit disputed						
iv	Concession / Exemption disallowed						
v	Penalty disputed						
vi	Any other dispute						
10.	Grounds of Appeal, etc.						
i							
ii							
iii							
iv							
v							
vi							

Appellant(s)

(Authorized Representative)

VERIFICATION

I/We the appellant(s) do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

Verified today the day of20....

Appellant(s)

(Authorised Representative)

Note.— (1) The appeal should be in quadruplicate and should be accompanied by four copies (at least one of which should be the original or an authenticated copy of the order appealed against and also three copies of the order of the assessing authority).

(2) (i) The appeal should be accompanied by a Treasury receipt in support of having paid the fee calculated at the rate of two percent of the disputed tax and penalty, subject to a minimum of rupees five hundred only and maximum of rupees two thousand only. The fee shall be credited in a Government Treasury to the appropriate head of account.

(ii) Cheques, Drafts, Hundies or other negotiable instruments will not be accepted.

(3) The appeal should be written in English and should set forth concisely and under distinct heads the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.

(4) The appeal should be accompanied by satisfactory proof of payment of the tax as ordered by the Appellate Deputy Commissioner or the Appellate Joint Commissioner, as the case may be, if it is one filed against the order passed under sub-section (3) of section 51 or under sub-section (3) of section 52. If the appeal is one filed against the order passed under sub-section (1) of section 53, it should be accompanied by satisfactory proof of payment of the tax admitted by the appellant(s) to be due or of such installments thereof as might have become liable as the case may be and 25% of the difference of the tax ordered by the Joint Commissioner under section 53 and the tax admitted by the appellant(s).

19. after Form G, Form K, Form P and Form WW, the following Forms shall, respectively, be inserted, namely:-

Form G-1

Application for Declaration of Accounting Software Details

[See rule 6(1)]

If you have any query regarding any of the questions consult the nearest Assessment Circle.

Section A – Existing Registration Details with Tamil Nadu Commercial Taxes Department

(1) Taxpayer Identification Number			
(2) Please specify details of existing Registration	<input type="checkbox"/> Value Added Tax	<input type="checkbox"/> Luxury Tax	<input type="checkbox"/> Betting Tax
	<input type="checkbox"/> Central Sales Tax	<input type="checkbox"/> Entertainment Tax	

Section B – Details of Accounting Software used to maintain accounts

(1) Name and version of the Accounting or Enterprises Resource Planning Software Application		
(2) Name and Address of the developer or supplier of such software application		
Name of Developer/Supplier		
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name
(d) Shop / Office Number	(e) Street / Road	(f) Village / Town / City
(g) District	(h) State	(i) PIN
(3) Name and Address of the service provider maintaining such software		
Name of Service Provider		
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name
(d) Shop / Office Number	(e) Street / Road	(f) Village / Town / City
(g) District	(h) State	(i) PIN
(4) Number of Computer Systems in which the software application is installed		
(5) Addresses of the locations of Computer Systems where the software application is installed		
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name
(d) Shop / Office Number	(e) Street / Road	(f) Village / Town / City
(g) District	(h) State	(i) PIN
(6) Addresses of locations where the remote server or main server for controlling the software location is maintained		
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name
(d) Shop / Office Number	(e) Street / Road	(f) Village / Town / City
(g) District	(h) State	(i) PIN

Section C – Declaration and Certification

(a) I declare that the software application installed for maintenance of accounts in electronic form is fully compliant with the provisions of the TNVAT Act and Rules in force, from time to time.

(b) I declare that the particulars furnished in the application above are true, correct and complete to the best of my knowledge and belief.

Name

Signature

Date (Day/Month/Year)

	Received By	Authorized By
Office		
Name		
Signature		
Date		

Form K-1

Application form for Dealers opting for Composition Scheme under Sections 3(4), 6, 6-A or 8

[See rule 7(1)(b)]

If you have any query regarding any of the questions consult the nearest Assessment Circle

(1) Taxpayer Identification Number		Assessment Circle	
(2) Name of Dealer			
(3) Principal Place of Business Address of Dealer			
(a) Door / Plot No. Old	(b) Door/Plot No. New	(c) Building Name	
(d) Shop / Office Number	(e) Street / Road	(f) Village / Town / City	
(g) District	(h) PIN	(i) Property Tax Number	(j) Electricity Board Connection No.
(k) Census Code Number			
(4) In case of Works Contract, date of commencement of Works Contract			
(5) Are you liable to fill Form I?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
(6) Application at the time of		<input type="checkbox"/> Commencement	<input type="checkbox"/> Opting
(7) Type of composition opted for			(8) Effective date of composition
A	<input type="checkbox"/> Local Resellers	Section 3(4)	
B	<input type="checkbox"/> Works Contractors	Section 6	
C	<input type="checkbox"/> Brick Manufacturers	Section 6-A	
D	<input type="checkbox"/> Hoteliers, Restaurants, Sweet stalls and Bakeries	Section 8	

The above details are true and correct to the best of my knowledge and belief and nothing has been concealed therein. I further declare that I shall inform the department whenever there is a change in the information provided in this form.

Name

Signature

Date

Place

Note: Please opt for composition every year in case you opted for composition schemes under Section 3(4) and Section 6. While in case if composition scheme is opted for under Section 6-A or Section 8 then once taken can be withdrawn only at the beginning of the financial year or when turnover increases to Rs.50 lakhs.

Form P-1**Notice of Export Refund and Adjustment Order**

[See rule 11(1)]

Taxpayer Identification Number:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Assessment Year:

To

Thiru/Thiruvallargal

Please take notice that with reference to refund application filed by you in Form W for the period from to under Section 18(1) of the Tamil Nadu Value Added Tax Act 2006, an amount of Rs..... (Rupeesonly) is refundable to you in respect of the zero-rated sale effected during the abovesaid period and this will be adjusted towards arrears of tax / compounded amount / penalty / interest due by you for the previous year(s) and the current year as detailed below:

Sl. No.	Period	Amount (Rs.)
Total		

2. After the above adjustment, a sum of Rs..... (Rupeesonly) is still due for refund to you, against which refund voucher will be issued.

Signature

Place

Assessing Authority:

Date

Name

Seal

Designation

Form XX

Application for Tax Deductor Identification Number

[See rule 9(1)]

If you have any query regarding any of the questions consult the nearest Assessment Circle.

Not having Taxpayer Identification Number	Please fill all Sections starting from Section A to Section E
Person having Taxpayer Identification Number	Please fill Sections A, C and D (Fill Sections C and D only if information are different than declared under Value Added Tax)

Section A – Existing Registration Details with Tamil Nadu Commercial Taxes Department

(1) Do you have 11 Digit Active Taxpayer Identification Number?	<input type="checkbox"/> NO	<input type="checkbox"/> YES : If Yes, please specify
(2) Please specify details of existing Registration	Value Added Tax	<input type="text"/>
	Entertainment Tax	<input type="text"/>
	Luxury Tax	<input type="text"/>

Section B – Name, Address and Common Business Details

(1) Legal Name of the Person/Works Contractee		
(2) Trade Name of the Person/Works Contractee		
(3) Principal Place of Business Address of Person/Works Contractee		
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name
(d) Shop / Office Number	(e) Street / Road	(f) Village / Town / City
(g) District	(h) PIN	(i) Property Tax Number
		(j) Electricity Board Connection No.
(k) Census Code Number	(l) Ownership Details <input type="checkbox"/> Owned <input type="checkbox"/> Rented	(m) Income Tax PAN
(n) Income Tax TAN		
(4) Communication Details	(a) Landline Number	(b) Mobile Number
	(c) Email Address	
	(d) Website, if any	(e) FAX Number
(5) Constitution Details		
<input type="checkbox"/> Proprietor/Individual	<input type="checkbox"/> Partnership Firm	<input type="checkbox"/> Private Limited Company
<input type="checkbox"/> Public Limited Company	<input type="checkbox"/> Hindu Undivided Family	<input type="checkbox"/> Society
<input type="checkbox"/> Government Undertakings	<input type="checkbox"/> Government Departments	<input type="checkbox"/> Trust
<input type="checkbox"/> Joint Ventures	<input type="checkbox"/> Association of Persons	<input type="checkbox"/> Local Bodies
<input type="checkbox"/> Agent/broker/others		
(6) Circle		
(7) Zone		
(8) Division		

Section C – Bank Account Details of Person/Works Contractee

Sl. No.	Name of Bank	Bank Branch	Account Type Saving / Current / /Cash Credit/ Others	Account Number	Indian Financial System Code (IFSC)	Magnetic Ink Character Recognition Code (MICR)

Section D – Details of Authorized Signatory/Authorized Person

(1) Name of Person (As per PAN)	First Name	Middle Name	Surname
(2) Father's Name	First Name	Middle Name	Surname
(3) Date of Birth	Voter ID		Adhaar Card Number
(4) Other Registration Details of Person	Ration Card Number		Permanent Account Number
Passport Number			
(5) Designation			
(6) Residential Address			
(a) Door / Plot No. Old	(b) Door / Plot No. New	(c) Building Name	
(d) Flat / Apartment Number	(e) Street / Road	(f) Village / Town / City	
(g) District	(h) State	(i) PIN	
(7) Communication Details	(a) Landline Number	(b) Mobile Number	(c) Email Address

Section E – Declaration and Certification

I do hereby declare that the particulars furnished above are true, correct and complete to the best of my knowledge and belief.	
Name	Signature
Date (Day/Month/Year)	

	Received By	Approved By
Office		
Name		
Signature		
Date		

(For Office Use)

AMENDMENT TO THE TAMIL NADU TAX ON ENTRY OF MOTOR VEHICLES INTO LOCAL AREAS RULES, 1990

[G.O. Ms. No. 19, Commercial Taxes and Registration (B1), 29th January 2016, Thai 15, Manmadha, Thiruvalluvar Aandu-2047.]

No. SRO A-3(b-2)/2016.

In exercise of the powers conferred by sub-section (1) of section 18 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Tamil Nadu Act 13 of 1990), the Governor of Tamil Nadu hereby makes the following amendments to the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Rules, 1990:-

AMENDMENTS.

In the said Rules,-

1. for rule 3, the following rule shall be substituted, namely:-

"3. Submission of returns.- (1) The returns required to be furnished under section 7 by an importer shall be in Form I and shall be furnished only by online mode through the website of the Commercial Taxes Department. An importer, who is a dealer in motor vehicles and liable to pay tax under the Tamil Nadu Value Added Tax Act, 2006, shall furnish the returns to the assessing authority within whose jurisdiction the place of his business is situated and an importer, other than the aforesaid dealer, shall furnish the returns to the assessing authority within whose jurisdiction his place of residence is situated.

(2) An importer, who is a dealer in motor vehicles and liable to pay tax under the Tamil Nadu Value Added Tax Act, 2006, shall furnish the return for each month within the time limit prescribed in sub-rule (8) of rule 7 of the Tamil Nadu Value Added Tax Rules, 2007.

(3) An importer, other than the dealer specified in sub-rule (2), shall furnish the return only for the quarter in which an entry of motor vehicle into a local area is effected by him, on or before the last day of the month immediately succeeding that quarter.";

2. for rule 4, the following rule shall be substituted, namely:-

"4. Payment of tax and penalty and method of payment.- (1) Every importer required to furnish return under rule 3 shall, on or before the date prescribed for furnishing such return, make payment of the tax due and payable according to such return and penalty, if any, payable by him under section 15 into the Government Treasury either through the website of the Commercial Taxes Department, using online net banking facility or through online linked offline payment facility of such Banks authorised by the Government, for this purpose.

(2) The tax or penalty payable otherwise than according to the electronic return or that which is not paid with such return shall be paid into the Government Treasury in the same manner as prescribed in sub-rule (1).

(3) Every payment of tax or penalty or both under sub-rule (1) or sub-rule (2) shall be deemed to have been received by the Government Treasury only when the authorised bank electronically acknowledges the receipt of such payment to the website of the Commercial Taxes Department.";

3. for rule 13, the following rule shall be substituted, namely:-

"13. Appeals and Revision.- Every appeal under sub-section (1) of section 13 shall be in Form XI and every second appeal under sub-section (2) of that section and every revision petition under section 14 shall be in Form XI-A. Every such appeals and revision petition shall be filed through the website of the Commercial Taxes Department by online mode and they shall be accompanied by either the order in original, against which it is made, or a duly authenticated copy thereof.";

4. for rule 16, the following rule shall be substituted, namely:-

"16. Supply of copy of order to the appellant or revision petitioner and to the assessing authority concerned.- A copy of the order passed in appeal, second appeal or revision shall be furnished to the appellants or the revision petitioner, free of cost, either directly through any of the electronic modes or by uploading it in their registered login in the dealers' portal of the Commercial Taxes Department website. A copy of said order shall also be uploaded in the login portal of the assessing authority or the appellate authority whose order forms the subject of the appeals or revision petition.";

5. after rule 17, the following rule shall be added, namely:-

"18. Digital Signature.- (1) Any returns, applications, appeals or revision and the connected documents under rules 3 and 13 shall be submitted only by online mode through the website of the Commercial Taxes Department and shall be duly signed using the digital signature certificate of the importer or the person authorised by him in this regard.

(2) If the importer or the authorised person does not possess a digital signature certificate, a hard copy of the returns, applications, appeals or revision and the connected documents furnished by online mode shall be duly signed manually by the importer or the person authorised by him and they shall be submitted within the prescribed period for filing of such returns, appeals, revision, etc., to the respective authorities.

(3) All notices as well as orders of assessment under section 8 and reassessment under section 9 and the order of appeal under section 13 and order of revision under section 14 and notice or order of penalty under section 15 of the said Act which are required to be served on the importer of the vehicle under the said Act, shall be duly signed using the digital signature certificate of the authority concerned and communicated to such importer by electronic mail.”;

6. for Form I, the following Form shall be substituted, namely:-

“Form I

(See rule 3)

Returns

Part A - Basic Details

TIN		Assessment Circle	
Name of the Importer			
For the Month Ending		Financial Year	

Part B - Other Details

1. Details of Motor Vehicle brought into the local area during the period:

Type of Vehicle	Model	Chassis No.	Purchase Value (Rs.)
Total			

2. Tax Rate:

3. Tax Payable:

4. Penalty, if any, payable under section 15:

5. Total Amount Payable [3+4]:

I/Wedeclare that to the best of my/our knowledge that the information furnished in the above return is true and correct and that it relates to the month of

Name of Person	Place	Seal and Signature
Designation	Date	

.”; and

7. for Form XI, the following Forms shall be substituted, namely:-

"Form XI

(See rule 13)

Appeal

TIN:

--	--	--	--	--	--	--	--	--	--

To

1.	Name of the Appellant(s)				
2.	Address of the Appellant				
3.	Proceedings number and date of Appellate Authority against which the appeal is filed				
4.	Date of receipt of the Assessment order				
5.	Name and designation of the Assessing Authority who passed the order				
6.	Period of Assessment				
7.	Address to which notice may be sent to the Appellant(s)				
8.	Relief claimed in this appeal				
Sl. No.	Nature of dispute	Turnover involved (Rs.)	Rate of tax (%)	Tax amount disputed (Rs.)	Penalty
i	Purchase Value (Turnover) disputed				
ii	Rate of tax disputed				
iii	Concession / Exemption disallowed				
iv	Penalty disputed				
v	Any other dispute				
9.	Details of payment of admitted and disputed tax including penalty		Tax (Rs.)	Penalty (Rs.)	
	a. Amount paid before assessment				
	b. Amount paid after assessment				
10.	Grounds of Appeal				
i					
ii					
iii					
iv					
v					

DECLARATION.

1. The appellant(name of the appellant) does hereby declare that what is stated herein is true to the best of his knowledge and belief.
2. The appellant does hereby declare that he has furnished return of tax payable by him to the Assessing Authority under section 7 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Tamil Nadu Act 13 of 1990) and has complied with all the terms of the notice served on him by the Assessing Authority.

Place	Signature
Date	Name and Status

(The appeal petition is to be signed by the appellant or by an agent duly authorised in writing in this behalf by the appellant.)

Form XI-A

(See rule 13)

Second Appeal/Revision Petition

TIN:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

To

1.	Name of the Appellant(s)/Revision Petitioner				
2.	Address of the Appellant/Revision Petitioner				
3.	Proceedings number and date of Appellate Authority against which the appeal is filed				
4.	Date of receipt of the appeal order				
5.	Name and designation of the Appellate Authority who passed the order				
6.	Period of Assessment				
7.	Address to which notice may be sent to the Appellant or Revision Petitioner				
8.	Relief claimed in the second appeal/revision petition				
Sl. No.	Nature of dispute	Turnover involved (Rs.)	Rate of tax (%)	Tax amount disputed (Rs.)	Penalty (Rs.)
i	Purchase Value (Turnover) disputed				
ii	Rate of tax disputed				
iii	Concession / Exemption disallowed				
iv	Penalty disputed				
v	Any other dispute				
9.	Details of payment of admitted and disputed tax including penalty		Tax (Rs.)		Penalty (Rs.)
	a. Amount paid before assessment				
	b. Amount paid after assessment				
	c. Amount paid after disposal of first appeal				
	d. Balance due at the time of filing of second appeal/revision petition				
10.	(i) The decision in the appeal (ii) The decision in the second appeal		Rejected/Dismissed/Allowed/Partly Allowed		
11.	Grounds of second appeal/revision				
i					
ii					
iii					
iv					
v					

DECLARATION.

1. The appellant/revision petitioner.....(name of the appellant/revision petitioner) does hereby declare that what is stated herein is true to the best of his knowledge and belief.

2. The appellant/revision petitioner does hereby declare that he has furnished return of tax payable by him to the Assessing Authority under section 7 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Tamil Nadu Act 13 of 1990) and has complied with all the terms of the notice served on him by the Assessing Authority.

Place	Signature
Date	Name and Status

(The second appeal/revision petition is to be signed by the appellant/revision petitioner or by an agent duly authorised in writing in this behalf by the appellant/revision petitioner.).".

MD. NASIMUDDIN,
Principal Secretary to Government (FAC).